

**State of Wisconsin**

**DEPARTMENT OF REVENUE**

**NOTICE OF AMOUNT DUE**

GINA [REDACTED]  
[REDACTED]  
BRISTOL WI [REDACTED]

NOVEMBER 07, 2005  
File Number(s): [REDACTED]  
000000000/0  
Worksheet I.D.: [REDACTED]

**DUE DATE: JANUARY 09, 2006**  
**AMOUNT DUE: \$\*\*21,499.54**

Pursuant to Chapter 71 or 77 of the Wisconsin Statutes, you are hereby notified of an amount due on Wisconsin franchise/income or sales/use tax returns(s) and/or Credit Claim(s).

YEAR(S): 2001 2002 2003 2004

Tax	\$***12,925.00
Interest	\$****5,223.29
Penalties	\$****3,231.25
Fees	\$*****120.00
<b>Total</b>	<b>\$***21,499.54</b>

See Attached Worksheet(s) For Additional Information

If you disagree with this notice, do not send payment to the address below.  
See Appeal Information later in this mailing.

Detach here and return bottom portion with your payment. Keep top portion for your records.

**State of Wisconsin**

**DEPARTMENT OF REVENUE**

**NOTICE OF AMOUNT DUE**

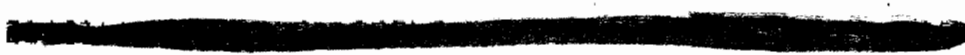
GINA M [REDACTED]  
[REDACTED]  
BRISTOL WI [REDACTED]

NOVEMBER 07, 2005  
File Number(s): [REDACTED]  
000000000/0  
Worksheet I.D.: 000356211

**DUE DATE: JANUARY 09, 2006**  
**AMOUNT DUE: \$\*\*21,499.54**

Make check payable & mail to:  
Wisconsin Department of Revenue  
Box 93208  
Milwaukee, WI 53293-0208

Do not write below this line.



DO NOT SEND PAYMENT TO THE ADDRESS ON THIS NOTICE OF AMOUNT DUE  
IF YOU WISH TO APPEAL.

APPEAL INFORMATION

If you disagree with this notice you may file an appeal with the DOR. An appeal to the DOR must be in writing (preferably typed), signed and must state facts and reasons for disagreeing with the adjustments and include supporting documents. (NOTE: The imposition of interest is required by law and the imposition of normal interest is not appealable.) The appeal must be mailed or faxed within 60 days after you received our notice of assessment. The department does not accept appeals by e-mail. The appeal must be received by the DOR no later than five days after the postmark date. Mail your appeal and any deposit to:

Wisconsin Department of Revenue  
Post Office Box 8906  
Madison, WI 53708-8906

If you wish to stop the accumulation of interest on the amounts owed you may deposit the full amount of the additional assessment, including interest and penalty, if any, with the DOR when filing the appeal or at any time while the appeal is pending. You will be paid interest at 9% per year on any portion of the deposit which is later refunded to you.

You may pay any portion of an assessment with which you agree. Such payment shall be considered an admission of the validity of that portion of the assessment and may not be recovered in an appeal or other action or proceedings. For more information on the office audit and appeal processes see the reverse side of this notice.

PAY ASSESSMENT-FILE A CLAIM FOR REFUND

If you do not file an appeal within the required 60-day period the DOR's action is final and you must pay the assessment. For tax years beginning before January 1, 2000 (1999 and prior tax years), your only recourse is to file a claim for refund on an amended return form within two years of the assessment notice date. For tax years beginning on or after January 1, 2000 (2000 and subsequent tax years), the claim for refund must be filed on an amended return form within four years of the assessment notice date.

JOINT RETURN INFORMATION

If you filed a joint return, both spouses are jointly and severally liable for the tax due. Either spouse may appeal an assessment. If the spouses have different addresses and if either spouse notifies the DOR in writing of those addresses, the DOR will send a copy of the notice of amount due to each spouse.

DELINQUENT FEE

If a timely objection is not made, the amount due shown on the notice is payable on or before the date indicated, and will be subject to delinquent tax collection procedures and a delinquent tax collection fee if not paid by such date.

## Taxpayer Appeal Rights of Office Audit Adjustments

As a Wisconsin taxpayer, you have the right to appeal if you disagree with any office audit adjustment(s) concerning you.

### I. The office audit process

Following are the usual steps we at the Wisconsin Department of Revenue (DOR) follow in conducting an office audit and in making an adjustment:

- A. DOR examines tax returns and/or credit claims to check the correctness of the items reported.
- B. DOR may request more information or receipts to clarify or support some items.
- C. DOR may then decide that an adjustment to the returns is necessary, with the result that the taxpayer owes an additional amount or receives a refund.
- D. DOR then sends an assessment to the taxpayer explaining the amount due, or a notice of refund explaining the refund to be issued. The notices show the amount of tax, interest, penalty (if any) and explain the taxpayer's appeal rights.

### II. Your options after receiving an assessment

IF YOU AGREE, you need do nothing except pay the indicated amount by the due date.  
IF YOU DISAGREE, see Appeal Information on the front of this form.

### III. The appeal process

You have five levels of appeal available to you, that must be taken in this order:

- A. Wisconsin Department of Revenue
- B. Wisconsin Tax Appeals Commission
- C. Circuit Court
- D. Court of Appeals
- E. Wisconsin Supreme Court

### IV. Appeal to DOR

For details on filing the appeal, see Appeal Information on the front of this form.  
Your appeal may be handled:

- A. Through the mail.
- B. Through a conference (if you or we request it) in Madison, Milwaukee, Eau Claire or Appleton.
- C. Through personal representation or through assistance from an attorney, accountant, or other representative.

DOR's action on your petition for redetermination (appeal) could result in one of the following: 1) no change to the original notice, 2) a decrease in the amount of the original notice, or 3) an increase in the amount of the original notice.

The DOR will notify you in writing of its decision.

### V. How to file a claim for refund of a paid assessment

- A. Send the appropriate amended return to the Wisconsin Department of Revenue, Audit Bureau, P.O. Box 8991, Madison, WI 53708-8991.
- B. Include your name, address, and social security number or account number.
- C. Identify the tax year disputed and state the facts and reasons for requesting the refund.

NOTE: A claim for refund may be made only if the assessment was paid and not protested by the filing of a petition for redetermination (appeal).

### VI. What you can do if your refund claim is denied

File an appeal with the DOR within 60 days of receiving the denial notice. See Appeal Information on the front of this form.



State of Wisconsin • DEPARTMENT OF REVENUE

INCOME, SALES, AND EXCISE TAX DIVISION

OFFICE AUDIT WORKSHEET

F

NOTICE DATE: 11/07/2005

000-00-0000

GINA

WISCONSIN DEPARTMENT OF REVENUE  
POST OFFICE BOX 8906  
MADISON, WISCONSIN 53708

A D J U S T M E N T S	2001	2002	2003	2004	
01-INCOME PREVIOUSLY TAXED	0	0	0	0	
02-ESTIMATED INCOME	55,000	55,000	55,000	55,000	
03-ESTIMATED INCOME	0	0	0	0	
04-ALLOWABLE STD DEDUCTION	(2,098)	(2,342)	(2,506)	(2,696)	
05-EXEMPTION DEDUCTION	(0)	(0)	(0)	(0)	
06-ADJUSTED TAXABLE INCOME	52,902	52,658	52,494	52,304	
07-CORRECTED GROSS INCOME TAX	3,260.00	3,236.00	3,220.00	3,209.00	
08-LESS: DEP-SENIOR CITIZEN CR	.00	.00	.00	.00	
09-LESS: MARRIED COUPLE CR	.00	.00	.00	.00	
10-LESS: ITEMIZED DEDUCTION CR	.00	.00	.00	.00	
11-LESS: PROP, RENT, SCHOOL CR	.00	.00	.00	.00	
12-LESS: ARMED FORCES CR	.00	.00	.00	.00	
13-LESS: WORKING FAMILY CR	.00	.00	.00	.00	
14-NET INCOME TAX	3,260.00	3,236.00	3,220.00	3,209.00	
15-PAYMENTS AND CREDITS	.00	.00	.00	.00	TOTALS
16-TAX DUE	3,260.00	3,236.00	3,220.00	3,209.00	12,925.00
17-DELINQUENT INTEREST	2,194.69	1,596.00	1,006.86	425.74	5,223.29
18-25% NEGLIGENCE PENALTY	815.00	809.00	805.00	802.25	3,231.25
19-FEES	30.00	30.00	30.00	30.00	120.00
20-TOTAL AMOUNT DUE	6,299.69	5,671.00	5,061.86	4,466.99	21,499.54

\* SEE BELOW AND/OR FOLLOWING PAGE(S) FOR EXPLANATION OF ADJUSTMENT(S).

- | LINE | EXPLANATION  |
|------|--|
| 02   | YOUR INCOME HAS BEEN ESTIMATED SINCE YOU HAVE NOT PROPERLY FILED A WISCONSIN INCOME TAX RETURN FOR THE YEAR(S) INDICATED AS REQUESTED BY THIS DEPARTMENT (SEC. 71.74(3), WIS. STATS.).   |
| 03   | WISCONSIN STATUTES PROVIDE THAT ALL AMOUNTS NOT PAID WHEN DUE ARE SUBJECT TO INTEREST AT 18 PERCENT PER ANNUM. THE STATUTES ALSO PROVIDE FOR THE IMPOSITION OF A LATE FILING FEE OF \$30 AND A NEGLIGENCE PENALTY EQUAL TO 25% OF THE TAX DUE PER YEAR BECAUSE THE RETURN(S) WAS NOT FILED IN A TIMELY MANNER. |
| 04   | YOU HAVE BEEN ALLOWED THE PROPER STANDARD DEDUCTION BASED ON YOUR WISCONSIN INCOME AS REPORTED, REVISED OR PREVIOUSLY ADJUSTED.  |
| 05   | EXEMPTION DEDUCTION PER YOUR RETURN AS FILED OR AS PREVIOUSLY ADJUSTED.  |
| 17   | TAXES NOT PAID WHEN DUE ARE DELINQUENT AND SUBJECT TO DELINQUENT INTEREST AT THE RATE OF 18% PER ANNUM. THIS CHARGE IS STATUTORY AND IS NOT ABATABLE.  |

AUDITOR: E. M. MUNSON  
E-MAIL: emunson@dor.state.wi.us  
PHONE: (608) 266-8646  
FAX: (608) 267-0834



State of Wisconsin • DEPARTMENT OF REVENUE

INCOME, SALES, AND EXCISE TAX DIVISION

NOTICE DATE: 11/07/2005

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000-00-0000

WISCONSIN DEPARTMENT OF REVENUE  
POST OFFICE BOX 8906  
MADISON, WISCONSIN 53708

LINE

EXPLANATION

18 SINCE YOUR RETURN WAS FILED LATE AND IT HAS NOT BEEN SHOWN THAT THE FAILURE IS DUE TO A REASONABLE CAUSE AND NOT DUE TO WILLFUL NEGLECT, AN AMOUNT OF 25% OF THE TAX DUE HAS BEEN ADDED. (SECTION 71.83(1)(A)1, WIS. STATS.)

19 SINCE YOUR RETURN WAS FILED LATE, A LATE FILING FEE HAS BEEN IMPOSED PER THE WISCONSIN STATUTES.

WISCONSIN HAS AN EXCHANGE AGREEMENT WITH THE INTERNAL REVENUE SERVICE (IRS) UNDER WHICH INFORMATION ABOUT INCREASES AND DECREASES IN INCOME TAX LIABILITY IS EXCHANGED. YOU SHOULD CHECK YOUR FEDERAL TAX RETURN(S) AND FILE AN AMENDED RETURN IF THE CHANGE(S) AFFECTS YOUR FEDERAL INCOME TAX LIABILITY.

AUDITOR: E. N. MUNSON  
E-MAIL: emunson@dor.state.wi.us  
PHONE: (608) 266-8646  
FAX: (608) 267-0834

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