

TAX – Section 13

- 1.0 Internal Revenue Service of Department of Revenue Vendor Levies
- 2.0 Department of Revenue Tax Set-Off Program
- 3.0 Filing Department of Revenue Sales Tax Returns
- 4.0 Internal Revenue Service 1099 Reporting
- 5.0 Internal Revenue Service Request for Information: Interest Payments
- 6.0 Sales Tax Exempt Numbers

SUMMARY OF TAX

The Department of Health and Family Services has tax-related responsibilities in the following areas:

- Internal Revenue Service (IRS) or Department of Revenue (DOR) levies against a particular vendor for amounts owed (**TAX 1.0**);
- DOR tax set-off program whereby DOR may intercept State of Wisconsin checks as a set off against delinquent taxes owed the State by the payee (**TAX 2.0**);
- DOR sales tax returns filed by the Bureau of Fiscal Services for tax collected by divisions and organizations selling taxable goods or services (**TAX 3.0**);
- IRS W-9's to be filed for payments of \$600 or more in rents, payments for services of a non-employee, prizes and awards made in the course of a trade or business. See **TAX 4.0** for instructions for IRS 1099 coding;
- IRS Form 8038-G and 8038-GC to be filed for interest payments, including lease contracts or installment purchases of capital goods (**TAX 5.0**).
- Sales and Use Tax Exempt Status Numbers to be used when purchasing goods and services for official state business (**TAX 6.0**).