



## ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 13 – Tax 1.0	EFFECTIVE DATE: 02/13/1985
TITLE: IRS or DOR Levies	REVISION DATE: 08/18/2014
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

### BACKGROUND

Occasionally, the Department of Health Services (DHS) receives notification from the Internal Revenue Service (IRS) or Wisconsin Department of Revenue (DOR) concerning a levy against a particular vendor/individual.

The Wisconsin Department of Administration (DOA) enforces the compliance of levies against State of Wisconsin Employees centrally. The DOA and Treasury process necessary documents to forward the intercepted warrants to the proper authorities.

The DOR also has a centralized process for offsetting delinquent taxes through WiSMART but this does not include payments recorded as manual warrants since the vendor information is not present in those cases.

### PROCEDURES

1. All levy notices and releases are sent to:

Deputy Director  
Bureau of Fiscal Services  
1 W. Wilson Street, Room 750  
Madison, WI 53703

2. The vendor payment inquiry information from the Levy will be sent to the Expenditure Accounting Section Chief, and a comparison will be made against the Paid Vendor Report (EOS form LF02), CARS system, and HP records to determine if:
  - a. There have been any payments made to the subject vendor.
  - b. There are any upcoming payments scheduled for the vendor.

#### Contact Information:

##### Vendor Payments

Expenditure Accounting Section Chief  
Bureau of Fiscal Services  
1 W. Wilson Street, Room 750  
Madison, WI 53703

3. If there are upcoming payments to the vendor the business area should instruct the cashier's office to hold the payments in question and note them in the vendor payment inquiry received.

4. Return the completed vendor payment inquiry information to the BFS Deputy within 48 hours to reply to the DOR or IRS. If there are available payments the Deputy can determine the amount of the payments which need to be sent to the Department of Revenue or IRS and make adjustments as necessary (i.e., total of checks exceeds levy amount) and forward the checks to the appropriate taxing authority.

## **CONTACTS**

[Expenditure Accounting Section Chief](#)