

**State of Wisconsin
Department of Revenue
State Debt Collection Initiative**

Department of Revenue – Collection Authorities		
Collection Activity	Description	Statutory Authority
Cash Executions (seizure)	To obtain collection of a debt by seizing cash. This action requires a warrant lien.	Sec. 71.91(5), 77.62(1), 766.31, 766.55, 71.91(2), 71.91(3), Wis. Stats.
Garnishments - Continuous Wage	To obtain payment of a debt by attaching an individual's wages, salaries, commissions and other forms of personal compensation. This action requires a warrant lien.	Sec. 812.30 through 812.44 Wis. Stats.
Garnishments - Non Earnings	To obtain payment of a debt by attaching monies owed to the debtor other than personal compensation. This action requires a warrant lien.	Sec. 71.10(6)(a), 766.55, 812.01, 812.06 Wis. Stats.
Hearings - Informal	To establish contact with the debtors to resolve the account and/or gather collection information, e.g., obtain full payment and/or missing returns.	Sec. 73.03(20) Wis. Stats.
Hearings - Supplemental	To obtain collection and/or information from the debtor to assist in the collection of debtor's account. Although the primary purpose is "asset discovery" the procedure is also used to request the appointment of a receiver. This action requires a warrant lien.	Ch. 816, 71.91(5), 73.03(9), 73.04, and 77.62(1), Stats.
Installment Agreements	To enter into an arrangement acceptable to the Department of Revenue and debtor that will resolve the collection balance.	Sec 71.92(2), 77.62(4), Wis. Stats.
Levy	To attach the assets of a debtor (\$50 and over and with consideration for bank fees charged for this action), after voluntary collection efforts have failed. Levy is used when cash or liquid assets are held by a third party, such as a commercial bank.	Sec. 71.91(6) Wis. Stats.
Liens and Judgments	To enable legal collection actions by filing warrants with the Clerks of Circuit Courts in the county where the debtor taxpayer resides or owns personal and/or real property.	Sec. 71.91(4), 71.91(5), 71.91(5)(g), 71.91(5)(m), 77.62, 806.11, 806.15(1), 815.04, 893.40 Wis. Stats..
Marital Obligations	To insure that marital obligations are collected from either the incurring person or their spouse. Debts incurred for periods after December 31, 1985, or the marriage date whichever is later) are presumed to have been incurred in the interest of the marriage or family. (Wisconsin Marital Property Law in effect as of January 1, 1986)	Sec. 71.10(6m)(b), 766.55 and 859.18(3), Wis. Stats.
Personal Property Executions	To obtain collection on a debtor account by seizing personal property and selling it. This action requires a warrant lien.	Sec. 71.91(5), 77.62(1), 766.31, 766.55, 71.91(2), 71.91(6)(f)6, 815.05, 815.29(1) Wis. Stats.
Refund Offset	To obtain payment of delinquent debt owed by applying overpayments from tax types to delinquent debt.	Sec. 71.80(3m), 71.80(3m)(d), 71.55(1), 71.61(1), 71.10(6a & 6b), 71.93 Wis. Stats.
Subpoena - Administrative	To obtain records and information regarding potential collection sources.	Sec. 73.03(9), 73.03(20), 73.04(3), 885.01(4) Wis. Stats.
Wage Assignment	To attach the wages of a debtor who voluntarily requests their wages be attached to resolve their debt.	Sec. 71.91 Wis. Stats.