

 <p style="text-align: center;">DIVISION OF ADULT INSTITUTIONS</p> <p style="text-align: center;">POLICY AND PROCEDURES</p>	DAI Policy #: 300.00.02	Page 1 of 3
	Original Effective Date: 08/08/05	New Effective Date: 03/10/17
	Supersedes: 300.00.02	Dated: 02/08/16
	Administrator's Approval: Jim Schwochert, Administrator	
Required Posting or Restricted:		
<input checked="" type="checkbox"/> Inmate <input checked="" type="checkbox"/> All Staff <input type="checkbox"/> Restricted		
Chapter: 300 Administrative		
Subject: Inmate Taxes		

POLICY

The Division of Adult Institutions shall provide tax forms, mail inmate tax returns, and assist with the detection of fraudulent tax returns and refunds.

REFERENCES

Attachment – IRS Blue Bag Program

DEFINITIONS, ACRONYMS, AND FORMS

DAI – Division of Adult Institutions

DOC – Department of Corrections

DOC-2466 – Incident Report (WICS)

DOR – Department of Revenue

IRS – Internal Revenue Service

PROCEDURE**I. Tax Preparation**

- A. Each facility shall make available to inmates the necessary forms to complete an income tax return.
 1. These forms should be placed in common areas such as the library.
 2. Forms and instructions from other states shall be made available as needed.
- B. W-2 statements received shall be processed following mailroom procedures.
- C. Inmates who meet the requirements set forth by the IRS shall file appropriate tax forms with state and federal governments. It is the responsibility of the inmate to ensure taxes are filed properly and timely.
- D. DOC employees are prohibited from assisting or referring any inmate to assist inmates with completion of tax forms. Staff may read to illiterate or blind inmates.
- E. Inmates shall not share private financial records, including their social security number, with others.

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- F. If an inmate fails to file, or improperly files, a tax return, they are subject to the same criminal and civil penalties as any other citizen.
- G. The DOC is not responsible for ensuring that inmates file taxes. However, if a staff member becomes aware or has knowledge that an inmate meets the requirements for filing taxes, and knows the inmate did not file taxes, the staff member shall file a DOC-2466.

II. Mailing Taxes to the Fraud Detection Center

- A. A facility representative shall gather tax returns that have been addressed to the IRS or DOR.
- B. Federal tax forms shall be mailed to the IRS by following the IRS letter on the Blue Bag Prison Program.
- C. Completed Wisconsin state tax forms shall be sent to:
 - 1. If refund or no tax due:
 - Wisconsin Department of Revenue
 - PO Box 59
 - Madison, WI 53785-0001
 - 2. If tax due:
 - Wisconsin Department of Revenue
 - PO Box 268
 - Madison, WI 53790-0001
- D. Inmates shall note on their tax form this is from an inmate in a correctional facility.

III. Tax Refunds

- A. Whenever a joint tax refund check is received at the facility or brought to the facility by a spouse, the facility shall obtain the incarcerated spouse's signature on the check so that the non-incarcerated spouse can process the refund check. Under no circumstances may the joint tax refund check be deposited directly into the inmates' account.
- B. Whenever any individual tax refund check is received by the facility, regardless of the amount, the check is held temporarily and the authenticity of the tax refund due the inmate is verified.

Administrator's Approval: _____ **Date Signed:** _____

Jim Schwochert, Administrator

DIVISION OF ADULT INSTITUTIONS FACILITY IMPLEMENTATION PROCEDURES

Facility: Name		
Original Effective Date:	DAI Policy Number: 300.00.02	Page 3 of 3
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Will Implement <input type="checkbox"/> As written <input type="checkbox"/> With below procedures for facility implementation		
Warden's/Center Superintendent's Approval:		

REFERENCES

DEFINITIONS, ACRONYMS, AND FORMS

FACILITY PROCEDURE

- I.
 - A.
 - B.
 - 1.
 - 2.
 - a.
 - b.
 - c.
 - 3.
 - C.

II.

III.

RESPONSIBILITY

I. Staff

II. Inmate

III. Other