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|  <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 4 |
| | Original Effective Date: 08/08/05 | New Effective Date: 11/20/22 |
| | Supersedes: 300.00.02 | Dated: 11/16/20 |
| | Administrator's Approval: Sarah Cooper, Administrator – 11/7/22 | |
| 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, instruction booklets, mail inmate tax returns and assist with the detection of fraudulent tax returns and refunds.

REFERENCES

Attachment – IRS Blue Bag Program
DAI Policy 309.04.01 – Inmate Mail

DEFINITIONS, ACRONYMS AND FORMS

DAI – Division of Adult Institutions

DOC – Department of Corrections

DOC-2466 – Incident Report

DOC-2936 – Inmate Tax Payments/Receipts

DOR – Department of Revenue

Instruction Booklet – Publications provided by the IRS or DOR in paper form or on their respective website.

IRS – Internal Revenue Service

Tax Forms – Forms provided by the IRS or DOR in paper form or on their respective website to print

PROCEDURE**I. Tax Preparation**

- A. Each facility shall make available to inmates the necessary tax forms and instruction booklets to complete an income tax return. Inmates filing jointly, are allowed to mail their W-2 to their spouse.
 1. Current tax forms and instruction booklets shall be placed in common areas such as the library.
 2. Tax forms and instruction booklets from other states and/or previous years shall be made available as requested.

- B. W-2 statements received shall be processed in accordance with

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DAI 309.04.01.

- 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.
- 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 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 and complete a DOC-2936.
- B. Tax returns shall be mailed out no later than the next business day following receipt.
- C. Federal tax forms shall be mailed to the IRS by following the IRS letter on the Blue Bag Prison Program.
- D. 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
- E. Inmates shall note on their tax form this is from an inmate in a correctional facility.

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III. Tax Refunds

- A. Whenever a joint tax refund check is received at the facility, the facility shall obtain the incarcerated spouse's signature on the check so the non-incarcerated spouse can process the refund check. Under no circumstances may the joint tax refund check be deposited directly into the inmate's account.

- B. Whenever any individual tax refund check is received by the facility, regardless of the amount, the check shall be held temporarily and the authenticity of the tax refund due to the inmate is verified.

DIVISION OF ADULT INSTITUTIONS FACILITY IMPLEMENTATION PROCEDURES

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| Facility: Name | | |
| Original Effective Date: | DAI Policy Number: 300.00.02 | Page 4 of 4 |
| New Effective Date: 00/00/00 | Supersedes Number: | Dated: |
| Chapter: 300 Administrative | | |
| Subject: Inmate Taxes | | |
| 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