

 <div style="text-align: center;"> <b>DIVISION OF ADULT INSTITUTIONS</b>   <b>POLICY AND PROCEDURES</b> </div>	<b>DAI Policy #:</b> 300.00.02	<b>Page</b> 1 of 4
	<b>Original Effective Date:</b> 08/08/05	<b>New Effective Date:</b> 06/25/25
	<b>Supersedes:</b> 300.00.02	<b>Dated:</b> 11/20/22
	<b>Administrator's Approval:</b> Shannon Butcher, Administrator – 06/10/25	
	<b>Required Posting or Restricted:</b> <input checked="" type="checkbox"/> <b>PIOC</b> <input checked="" type="checkbox"/> <b>All Staff</b> <input type="checkbox"/> <b>Restricted</b>	
<b>Chapter:</b> 300 Administrative		
<b>Subject:</b> PIOC Taxes		

## POLICY STATEMENT

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

## REFERENCES

Attachment A (Restricted) – IRS Blue Bag Program Letter

Attachment B (Restricted) – IRS Blue Bag Program Check Validation

DAI Policy 309.04.01 – PIOC 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

PIOC – Persons in Our Care

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

W-2 – Wage and tax statement.

## POLICY

### I. Tax Preparation

- A. Each facility shall make available to PIOC the necessary tax forms and instruction booklets to complete an income tax return. PIOC filing jointly are allowed to mail their W-2 to their spouse.

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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 DAI Policy 309.04.01.
- C. PIOC who meet the requirements set forth by the IRS shall file appropriate tax forms with state and federal governments. It is the responsibility of PIOC to ensure taxes are filed properly and timely.
- D. DOC employees are prohibited from assisting or referring any PIOC to assist PIOC with completion of tax forms. Staff may read to illiterate or visually impaired PIOC.
- E. PIOC shall not share private financial records, including their social security number, with others.
- F. If PIOC fail 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 PIOC file taxes. If a staff member becomes aware or has knowledge that PIOC meet the requirements for filing taxes, and knows PIOC did not file taxes, the staff shall complete 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

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2. If tax due:  
Wisconsin Department of Revenue  
PO Box 268  
Madison, WI 53790-0001

E. PIOC shall note on their tax form this is from PIOC in a correctional facility.

### **III. Tax Refunds**

- A. Upon receipt of a tax refund check, staff shall complete the DOC-2936.
- B. 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.
  1. A joint tax refund check shall not be deposited directly into the PIOC account.
  2. The tax refund check shall be sent to the non-incarcerated spouse and be noted in the comments on the DOC-2936.
- C. 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 PIOC is verified.
- D. To verify the authenticity of the tax refund check, staff shall complete Attachment B and send to the IRS for validation.
- E. After the tax refund check is validated by the IRS, the check shall be processed.

**DIVISION OF ADULT INSTITUTIONS FACILITY IMPLEMENTATION PROCEDURES**

<b>Facility:</b> Name		
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<b>New Effective Date:</b> 00/00/00	<b>Supersedes Number:</b>	<b>Dated:</b>
<b>Chapter:</b> 300 Administrative		
<b>Subject:</b> PIOC Taxes		
<b>Will Implement</b> <input type="checkbox"/> As written <input type="checkbox"/> With below procedures for facility implementation		
<b>Warden's/Center Superintendent's Approval:</b>		

**REFERENCES****DEFINITIONS, ACRONYMS AND FORMS****FACILITY PROCEDURE**

I.

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

II.

III.

**RESPONSIBILITY**

I. Staff

II. PIOC

III. Other