



WISCONSIN YEAR-END RECONCILIATION MANUAL

Department of Administration – State Controller’s Office

Section	REVENUES
Subsection	Taxes
Accounts	4001000 – 4495000
Effective Date	07/01/2016
Revision Date	07/01/2016

TRANSACTION SOURCES AND ACCOUNT VALIDATION PROCEDURES

Accounts 4001000 – 4009000: DOR Tax Accounts

These accounts are mainly used by DOR for the collection tax revenues. DOT also records revenues in the Public Utility Tax Revenue (4005000) and Transportation Tax Revenues (4006000). Other agencies should ensure that they do not have balances in these accounts.

Accounts 4011000 – 4017000: DOR Tax Refund Accounts

These accounts are used by DOR for the payment tax refunds. These accounts should generally have a positive (debit) balance on the STAR Trial Balance. Other agencies should ensure that they do not have balances in these accounts.

Accounts 4020000 – 4021000: DOR Tax Credit Offset Accounts

These accounts are used by DOR for tax credit offsets for individuals and corporations. Other agencies should ensure that they do not have balances in these accounts.

Accounts 4025000 – 4026000: DOR Tax Donation Offset Accounts

These accounts are used by DOR for tax donations offsets for individuals and corporations. These accounts should generally have a positive (debit) balance on the STAR Trial Balance. Other agencies should ensure that they do not have balances in these accounts.

Accounts 4410000 – 4495000: Non DOR Tax Accounts

These accounts are mainly used by agencies for the collection tax revenues. Only a limited number of agencies should have balances in these accounts.