

Instructions for Consumer Use Tax Return

If you purchase taxable products or taxable services from a retailer who does not collect the applicable 5% state, 0.5% county, additional 0.4% Milwaukee County, or 2% city of Milwaukee sales tax and the products or services are stored, used, or consumed in Wisconsin, you owe use tax. [Fact Sheet 2104](#) provides more information.

Use this return to report use tax, unless you regularly have use tax obligations or hold a Wisconsin seller's permit, use tax certificate, or consumer's use tax certificate. If you regularly have use tax obligations and are not required to hold a seller's permit, apply for a consumer's use tax certificate. Permit and certificate holders report use tax on their Wisconsin sales and use tax return.

The consumer use tax return is due the last day of the month following the calendar quarter in which the items listed on the return were first purchased and used, stored, or consumed in Wisconsin

Part A. Computation of Use Tax

- **Line 1. Purchases subject to 5% state use tax** – Enter the total purchase price of taxable products and taxable services purchased and stored, used, or consumed in Wisconsin on which you did not pay Wisconsin sales or use tax.
- **Line 2. Purchases subject to county use tax (not including Milwaukee County)** – Complete Schedule CT on pages 2 and 3 for purchases of taxable products or taxable services which were purchased and stored, used, or consumed in a county that has adopted the [county sales and use tax](#) and on which a county sales or use tax has not been paid, with the following exception.
Exception: If the item, other than construction materials and certain registered or titled items, was purchased in a county that has not adopted the county tax and later brought to a taxable county where it was used, stored, or consumed, the purchase is not subject to the county use tax.
- **Line 3. Purchases subject to Milwaukee County use tax** – Enter the total purchase price of taxable products and taxable services purchased and used, stored, or consumed in Milwaukee County on which you did not pay Milwaukee County sales or use tax. See the exception noted in Line 2 of the instructions.
- **Line 4. Purchases subject to 2% city of Milwaukee use tax** – Enter the total purchase price of taxable products and taxable services purchased and used, stored, or consumed in the city of Milwaukee on which you did not pay city of Milwaukee sales or use tax.
Exception: If the item, other than construction materials and certain registered or titled items, was purchased in a municipality that has not adopted a municipal tax and is later brought to the city of Milwaukee where it is used, stored, or consumed, the purchaser is not subject to the city of Milwaukee use tax.
- **Line 7. Credit for sales or use taxes paid to another state** – A credit may be taken for state and local sales and use taxes properly due and paid in another state on the purchase of goods or services in that state to the same extent that the purchase was subject to Wisconsin tax. If the amount of tax paid in the other state exceeds Wisconsin use taxes due, you may only enter the amount of the appropriate Wisconsin tax.
Example 1: Company A purchases equipment for \$10,000 in another state and pays that state's 4.5% sales tax (\$450). Company A brings the equipment to its office in the city of Milwaukee where the combined state, county, and city tax rate is 7.9%. Company A would report the Wisconsin tax due by entering the \$10,000 purchase on lines 1, 3, and 4 but may take credit for the tax paid to the other state by entering \$450 on line 7.
Example 2: Company B purchases equipment in another state for \$10,000 and pays that state's 6.5% sales tax (\$650). Company B brings the equipment to its office in Dane County where the combined state and county tax rate is 5.5%. Company B would report the Wisconsin tax due by entering \$10,000 on line 1 and Page 2 of Schedule CT but may take credit for the tax paid to the other state up to the same extent that Wisconsin would tax (5.5% of the \$10,000 purchase) by entering \$550 on line 7.
NOTE: When taking credit for tax paid to another state, attach copies of the bill(s) of sale or other verification of payment of tax to the other state and indicate the Wisconsin county where the property will be stored, used, or consumed.
- **Line 9. Interest and penalty** – If you do not file a return on time, you are subject to interest at the rate of 1.5% per month on the tax on line 8 from the due date to the date the return is filed. Include this amount on line 9. In addition, late returns may be subject to a \$20 late filing fee, and (2) a negligence penalty of 5% per month, up to a maximum 25%, of the tax on line. These penalties may be waived in the case of death of the person required to file the return, or if a reasonable explanation exists for the late filing. You will be notified if an additional amount is due.
- **Line 10. Total amount due** – You may pay by check or money order made payable to the Wisconsin Department of Revenue.

Part B. County Information for Purchases Subject to County Use Tax

- **Complete Schedule CT.** See instructions for lines 2 and 3. [Tax Rates](#) are provided on our website.
- **Sign and Date Your Return** – Be sure to sign and date your return in the area provided in the bottom section of the return.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of January 1, 2025: Sections 77.52(3), 77.53, and 77.71, Wis. Stats., and ch. Tax 11, Wis. Adm. Code.