



State of Wisconsin • DEPARTMENT OF REVENUE

INCOME, SALES, AND EXCISE TAX DIVISION • 2135 RIMROCK ROAD • MADISON, WISCONSIN • (608) 266-2776 • TDD (608) 267-1049
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YOUR PRIVILEGES AND OBLIGATIONS AS A SELLER

We are pleased to welcome you as a Wisconsin sales tax registrant. The sales and use tax law operates only through the cooperation of the thousands of registered retailers who hold Seller's Permits. We look forward to your cooperation, and wish you every success in your business.

PRIVILEGES OF A REGISTERED SELLER

1. Registered Seller

As the holder of a Seller's Permit, you are authorized to sell, at retail, tangible personal property or taxable services in Wisconsin. A separate Seller's Permit is issued for each location of a business with multiple locations. The permit also includes a wallet copy to carry with you.

2. Purchase for Resale

You may purchase tangible personal property, which you intend to resell in the regular course of your business, without paying sales tax by giving your supplier a Wisconsin Sales and Use Tax Exemption Certificate (Form S-211) signed by you that shows your Tax Account Number. Tangible personal property that will not be resold cannot be purchased without tax unless another exemption applies.

OBLIGATIONS OF A REGISTERED SELLER

1. Filing Returns

You should receive a Wisconsin Sales and Use Tax Return at the close of each reporting period. The period covered is indicated at the top of each return. Be sure this period agrees with the period you intend to file. The department strongly encourages the use of our preprinted returns. Use of a substitute form could result in delays or errors in processing. If the form does not reach you within 10 days after the end of the period, please notify us by mail at the above address or call (608) 266-2776. You may obtain a blank form from any Department of Revenue office. Failure to receive the form does not excuse you from filing a timely return. You must file a timely return even if you have no tax to report or when paying by electronic funds transfer (EFT).

Your return is due no later than the last day of the month following the close of your reporting period. However, certain persons may be required to file their monthly returns by the 20th day of the month following the close of their reporting period. Special notification is sent to those persons required to file by the 20th of the month. A mailed return is considered timely filed only when the following conditions are true: it is mailed in a properly addressed envelope with the postage duly prepaid; the envelope is postmarked on or before the due date; and it is received by the department within 5 days of the due date.

A one month extension to file may be granted if you request it in writing and the request is postmarked on or before the due date of your return. Interest will accrue at the rate of 1% per month during the extension period. The \$20 late filing fee will not apply if the return is filed within the extension period. The retailer's discount may be taken if you pay the total tax due within the extension period.

2. Notifying Us of Changes in Ownership, Address, or Discontinuance of Business

Inform us immediately of any change in ownership of your business such as incorporation or change in partners. It is also important that you notify us of any change of address. Name, address, ownership, or other account change information can be noted on your return or you may send the information to the department at the address listed above. If your business operates at more than one location, enter the location to be changed. Please return your Seller's Permit to the Wisconsin Department of Revenue if you discontinue or sell your business.

3. Successor's Liability

Under the sales and use tax law, the purchaser of a business or stock of goods may become liable for the unpaid sales and use taxes of the predecessor. In order to protect your interests, make a written request for a Sales Tax Clearance Certificate from the department. The letter requesting the certificate must include the complete real name and business name of the seller, address of the buyer and seller, date of sale, and the Tax Account Numbers of the buyer and seller, if available. The purchaser should withhold a sufficient amount from the purchase price to cover any possible sales and use tax liability.

(over)

4. Keeping Adequate Records

Your records must separately show taxable and exempt sales. Records include the normal books of account maintained by a prudent businessperson, together with all exemption certificates, bills, receipts, invoices, cash register tapes, and other papers substantiating the correctness of your returns. These records are subject to examination by our auditors.

5. Security Deposit

The law authorizes this department to require any person to deposit security, not in excess of \$15,000, before a permit is issued or any time thereafter. Failure to deposit the required security will result in the department refusing to issue a Seller's Permit or revoking a Seller's Permit that has been issued. You will be notified by the department if security is required.

COUNTY SALES AND USE TAX LIABILITY

A 0.5% county sales tax is imposed on the taxable gross receipts from retail sales or rentals of tangible personal property or taxable services in counties that have adopted the 0.5% County Sales and Use Tax. The county sales tax applies if you are "engaged in business" in a taxable county, and the sale or rental has "situs" in a taxable county. There are 61 counties with tax effective the first day of the month and year shown after each county name –

Adams (01/94)	Douglas (04/91)	Juneau (04/92)	Oneida (04/87)	Sawyer (04/87)
Ashland (04/88)	Dunn (04/86)	Kenosha (04/91)	Ozaukee (04/91)	Shawano (04/90)
Barron (04/86)	Eau Claire (01/99)	La Crosse (04/90)	Pepin (04/91)	Taylor (07/99)
Bayfield (04/91)	Florence (07/06)	Lafayette (04/01)	Pierce (04/88)	Trempealeau (10/95)
Buffalo (04/87)	Forest (04/95)	Langlade (04/88)	Polk (04/88)	Vernon (01/97)
Burnett (04/89)	Grant (04/02)	Lincoln (04/87)	Portage (04/89)	Vilas (04/88)
Chippewa (04/91)	Green (01/03)	Marathon (04/87)	Price (01/93)	Walworth (04/87)
Clark (01-09)	Green Lake (07/99)	Marinette (10/01)	Richland (04/89)	Washburn (04/91)
Columbia (04/89)	Iowa (04/87)	Marquette (04/89)	Rock (04/07)	Washington (01/99)
Crawford (04/91)	Iron (04/91)	Milwaukee (04/91)	Rusk (04/87)	Waupaca (04/89)
Dane (04/91)	Jackson (04/87)	Monroe (04/90)	St. Croix (04/87)	Wausara (04/90)
Dodge (04/94)	Jefferson (04/91)	Oconto (07/94)	Sauk (04/92)	Wood (01/04)
Door (04/88)				

We will notify you if any other counties adopt (or repeal) the county tax. Refer to the publication entitled *Sales and Use Tax Report* for news regarding county sales and use tax.

STADIUM SALES AND USE TAX LIABILITY

A 0.1% baseball stadium sales tax is imposed on the taxable gross receipts from retail sales or rentals of tangible personal property or taxable services in Milwaukee, Ozaukee, Racine, Washington and Waukesha counties. The baseball stadium sales tax applies if you are "engaged in business" in the baseball stadium district, and the sale or rental has "situs" in the baseball stadium district.

A 0.5% football stadium sales tax is imposed on the taxable gross receipts from retail sales or rentals of tangible personal property or taxable services in Brown County. The football stadium sales tax applies if you are "engaged in business" in Brown County, and the sale or rental has "situs" in Brown County.

PREMIER RESORT AREA TAX

Persons selling tangible personal property or taxable services in the Village of Lake Delton, the City of Wisconsin Dells, the City of Bayfield, or the City of Eagle River are subject to the 0.5% premier resort area tax on such sales if the persons are classified in the Standard Industrial Classification manual (1987 Edition) under certain tourist-related industry numbers. For more information, obtain Publication 403, "Premier Resort Area Taxes," from any Department of Revenue office.

BRACKET SYSTEM

The bracket system may be used by retailers in computing the amount of tax which may be collected from a retailer's customers. Retail sales tax brackets are available for the 5%, 5.1%, 5.5%, 5.6%, and 6% rates to allow a retailer to separately state and pass the tax on to their customer. These brackets are contained in Publication 229, entitled "Brackets for Collecting Wisconsin Sales or Use Tax on Retail Sales."

If you do not separately itemize the tax for your customers, but instead include the tax in your sales price, a Bracket System Chart or similar notification that sales tax is included must be posted in a conspicuous place in your establishment.

Publication 229 or Bracket System Charts are available at the address on the reverse side or by calling (608) 266-2776.

ASK QUESTIONS WHEN YOU ARE NOT SURE

Many questions about sales and use tax can be answered by referring to Publication 201, "Wisconsin Sales and Use Tax Information."

Let us know if you are in doubt about how the sales and use tax law affects your business. The department will periodically send you a publication entitled *Sales and Use Tax Report*. This *Report* is intended to inform you of changes in the sales and use tax law and other sales and use tax matters.

Be sure to indicate your Tax Account Number in all correspondence with this department.