



## YOUR OBLIGATIONS AS A USE TAX REGISTRANT

We are pleased to welcome you as a Wisconsin Use Tax Registrant. The sales and use tax law operates only through the compliance and cooperation of the thousands of registered retailers. We look forward to your cooperation, and wish you every success in your business.

The following are important duties of a Use Tax Registrant:

### 1. Filing Returns

At the close of each reporting period, you should receive a Wisconsin Sales and Use Tax Return. If the return does not reach you within 10 days after the end of the reporting period, please notify us by mail at the above address or call (608) 266-2776. Failure to receive the return 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. A return, if mailed, is considered timely filed by the due date if (1) the return is mailed in a properly addressed envelope with the postage duly prepaid (2) the envelope is postmarked on or before the due date, and (3) the return 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 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 or 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. Changes can either be made on your tax return or you may send the information to us at the address above. Please return your use tax certificate to the Wisconsin Department of Revenue if you discontinue or sell your business.

### 3. Collection of State Use Tax on Wisconsin Deliveries

At the time of making any sales of tangible personal property or taxable services, the storage, use, or other consumption of which is taxable under the Wisconsin sales and use tax law, you must collect the use tax from the purchaser and give the purchaser a receipt with the 5% Wisconsin tax separately stated. A sale of tangible personal property takes place where possession of the property is transferred from the seller or the seller's agent to the purchaser or the purchaser's agent. A sale of service takes place where it is furnished with some exceptions. A common or contract carrier or the U.S. Postal Service, is always an agent of the seller.

If this taxable property is delivered by the seller, common carrier, or U.S. Postal Service to the purchaser in Wisconsin, the Wisconsin use tax is collected. In addition, if delivery takes place outside Wisconsin and the seller has knowledge directly or indirectly that the property or service is intended for storage, use, or other consumption in Wisconsin, the sale is subject to Wisconsin use tax.

#### 4. Collection of County Use Tax

You are required to collect the 0.5% county tax if a) you are “engaged in business” (have nexus) in a county that has adopted the county tax, and b) the sale of taxable property or services takes place in a county that adopted the county tax (an exception to this requirement applies to motor vehicles, boats, and other licensed property). For example, if a Wisconsin purchaser takes possession of taxable property in a county that has adopted the county sales and use tax, and you are “engaged in business” (have nexus), the county use tax is to be collected. However, if possession of the property is transferred by the seller to the purchaser in a county that does not have the county sales and use tax, no county tax need be collected. Sales exempt from the Wisconsin state sales and use tax are exempt from the county use tax.

There are 60 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)
Columbia (04/89)	Green Lake (07/99)	Marinette (10/01)	Richland (04/89)	Washburn (04/91)
Crawford (04/91)	Iowa (04/87)	Marquette (04/89)	Rock (04/07)	Washington (01/99)
Dane (04/91)	Iron (04/91)	Milwaukee (04/91)	Rusk (04/87)	Waupaca (04/89)
Dodge (04/94)	Jackson (04/87)	Monroe (04/90)	St. Croix (04/87)	Waushara (04/90)
Door (04/88)	Jefferson (04/91)	Oconto (07/94)	Sauk (04/92)	Wood (01/04)

If any other counties adopt (or repeal) the county tax, persons with a use tax certificate will be notified by the department. Refer to the publication entitled *Sales and Use Tax Report* for news regarding county sales and use tax.

#### 5. Collection of Baseball or Football Stadium Use Tax

You are required to collect the 0.1% baseball stadium tax if a) you are “engaged in business” (have nexus) in the baseball stadium district, and b) the sale or rental takes place in the baseball stadium district (an exception to this requirement applies to motor vehicles, boats, and other licensed property). The baseball stadium district is comprised of the following counties: Milwaukee, Ozaukee, Racine, Washington, and Waukesha. Note: If you have nexus in any of the counties in the district, you have nexus in the entire district. Sales that are exempt from the Wisconsin state sales and use tax are exempt from the baseball stadium use tax.

You are required to collect the 0.5% football stadium use tax if a) you are “engaged in business” in Brown County, and b) the sale or rental takes place in Brown County (an exception to this requirement applies to motor vehicles, boats, and other licensed property). Sales that are exempt from the Wisconsin state sales and use tax are exempt from the football stadium use tax.

#### 6. Collection of Premier Resort Area Use Tax

You are required to collect the 0.5% premier resort area tax if you sell 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 and you 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 Tax,” from any Department of Revenue office.

#### 7. Keeping Adequate Records

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

#### 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.” If you have not received this publication, please contact us and we will be happy to send one to you.

Please 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 titled *Sales and Use Tax Report* which is intended to inform you of changes in the sales and use tax law and other sales and use tax matters.