



Wisconsin
Department
of Revenue

Sales and Use Tax Returns Handbook
E-File File Transmission of Form ST-12

Specifications for Sales and Use Tax Form ST-12 in XML format

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I. INTRODUCTION

This Wisconsin handbook is designed to provide information specific to Wisconsin electronic filing of sales and use tax returns (Form ST-12) in XML format. This is a process intended for participants who have the technical expertise to create and validate an XML document. Wisconsin electronic file (e-file) transmission program is open to the following participants:

Sales and Use Tax Registrant A firm, organization, or individual making retail sales or rentals of tangible personal property or retail sales of taxable services in Wisconsin.

Tax Practitioner A firm, organization, or individual that works directly with the sales and use tax registrant to prepare a tax return for the purpose of producing and transmitting an electronic tax return. A tax preparer can also collect a prepared tax return for the purpose of producing and/or transmitting the electronic tax return.

Transmitter A firm, organization, or individual that transmits electronic returns on behalf of sales and use tax registrants directly to the Wisconsin Department of Revenue (WDOR).

Software Developer A firm, organization, or individual that designs software for the purpose of formatting returns in accordance with Wisconsin's electronic return specifications and may also transmit electronic returns to WDOR.

II. SPECIFICATIONS OF AN ELECTRONIC RETURN

A Wisconsin electronic sales and use tax transmission contains the same information as a comparable return filed entirely on paper. It is transmitted electronically in an XML format file over the Internet to WDOR. Detailed technical specifications are:

- Program Summary
- XML Schema (XSD Format)
- Summary of the XML schema in spreadsheet format
- Additional detail information of schema elements
- Sample return (Instance document)
- Web application introduction page
- Form ST-12 and instructions

WDOR will check all incoming transmissions for being well formed and valid against the schema. Only well-formed and valid transmissions will be forwarded for processing. If WDOR finds a transmission not well-formed or not valid according to the schema, that transmission will be rejected. A reject notice will be e-mailed to the acknowledgement address within one business day.

III. PAYMENT OF BALANCE DUE AMOUNTS

Sales and use tax registrants using the file transmission method must make payments electronically by including Electronic Funds Transfer (EFT) information either in the file transmission or independent of the file transmission process. The following options are available:

EFT Credit – Contact your financial institution to set up this payment method. Additional information needed by your financial institution is available at www.revenue.wi.gov/eserv/eft2.html.

EFT Debit Included in Sales File Transmission – you may pay a balance due by direct withdrawal from your checking or savings account. Include your 9-digit routing number and bank account number information in the Remittance element in the Sales File Transmission document. Refer to the schema and the additional schema instructions for detailed information

EFT Debit Independent of Sales File Transmission (*My Tax Account*) – you may initiate a separate EFT Debit payment independent from your Sales File Transmission at the WDOR MY *tax* ACCOUNT website at tap.revenue.wi.gov. You can find more information regarding EFT Debit on the page at www.revenue.wi.gov/Pages/FAQS/pes-eft.aspx.

Note: You may not pay by paper check in the Sales File Transmission process. Registrants should not submit a check to WDOR. If a check is mailed, WDOR cannot guarantee proper or timely processing of the check.

IV. CHECKING DATA PRIOR TO TRANSMISSION

Verify electronic transmission of your Wisconsin Sales and Use Tax Return (Form ST-12) is in XML format. An XML schema that contains all the rules for producing a valid XML document is available at www.revenue.wi.gov/eserv/file/index.html.

Prior to transmitting to WDOR, it is highly recommended that you check your transmission for being well formed and validate it against the schema using an MSXML4.0 compatible parser. If you purchase software from a software vendor, the software package should do this for you. If you transmit using a tax practitioner, the tax practitioner should do this for you.

V. TESTING

There are two methods that identify a file as a test file:

1. The file transfer web page offers a test check box.
2. The XML instance document has an attribute that should be set to test.

Any file received that has been identified as test using one or both of these indicators will be treated as a test file. The test file will be processed in the test system, loaded into the parser, checked for being

well formed, validated against the schema, and loaded to test tables. Confirmation or Reject e-mails will be sent within one business day.

You may submit test files as often as you like. Test files are not required, but are strongly recommended. No software certification process is available. Distribution of untested software could cause Wisconsin transmissions to be rejected.

VI. TRANSMITTING ELECTRONIC RETURNS

Multiple Returns - The XML document to be transmitted must contain only one return. However you may zip two or more returns together using WinZip compatible software and transmit the zip file to WDOR. Each return will be acknowledged or rejected individually. Notices will be sent to the acknowledgement address in each individual return.

Transfer Using Web page – This transfer method uses a web user interface to locate the file on the sender’s personal computer or network and transmits the file over the Internet via an SSL session. The web page is located at ww2.revenue.wi.gov/FileTransfer/application?PASS_types=1. **Note:** This URL is case sensitive.

Scripted Transfer – File transmission users have the option of using a script to programmatically transmit a file directly to the WDOR web server. Email WDOR for information regarding REST file transfer at DORSalesandUse@wisconsin.gov.

Note: A successful transmission does not mean the file has been accepted.

VII. ACKNOWLEDGEMENT AND REJECTION OF THE RETURN

WDOR processes file transmissions and e-mails acknowledgements to transmitters within one business day. Acknowledgements are sent to the acknowledgement e-mail address provided in the file transmission. A valid e-mail address must be submitted in the file transmission. Errors detected during parsing are listed on your acknowledgement.

If you receive a rejection due to a duplicate file, the original file receipt number will be listed. Duplicate files are not processed and no payment action is taken on a duplicate file. If you have questions regarding duplicate files please contact the WDOR technical contact found in section XIII.

If an acknowledgement is not received within one business day after the transmission, contact your software developer, or if you transmit directly to WDOR, see section XIII for WDOR contact information.

Rejection Codes and Reasons

Wisconsin Front-End Validation

Code	Rejection/Error Description
------	-----------------------------

010	Return accepted – EFT payment accepted
020	Return accepted – EFT payment NOT included
030	Return accepted – EFT payment NOT accepted
050	Return rejected – Document not valid – See ErrorList for details
060	Return rejected – Acknowledgement address NOT found

Note: To view a sample e-mail confirmation acknowledgement and a sample e-mail failure acknowledgement, see Attachments A and B.

VIII. REJECTED RETURNS

The reject notice will contain information about the **first** ten errors found only. Additional errors may be present. Rejected transmissions are not considered filed. The transmission should be corrected and resubmitted. Only an accepted transmission is considered filed and will be issued a confirmation number (see codes in section VII).



IX. ADJUSTMENTS AND CHANGES TO RETURNS

WDOR reserves the right to review the transmission, including the retailer's discount, late filing fee, interest, and penalty reported in the transmission. This review may result in a Notice of Amount Due or Refund. In these cases, WDOR will issue a Notice of Adjustment with a tear-off payment voucher. This notice is mailed directly to the sales tax registrant. If the sales tax registrant agrees with the notice, the amount due should be mailed with the tear-off payment voucher to the address on the voucher. Appeal rights and procedures are explained on the back of the Notice of Adjustment and should be followed when the sales tax registrant does not agree with the adjustment.

X. PARTICIPATION IN THE E-FILE PROGRAM

If you would like to receive news and reminders from WDOR, subscribe to the WDOR news e-mailing lists.

- Sales & Use Tax listserv is designed to provide electronic communication from WDOR to the members of the list regarding current sales and use tax news and reminders. Information on how to subscribe is found on our web site at www.revenue.wi.gov/Pages/HTML/lists.aspx or by browsing to web page "Practitioner."
- Tax Professional listserv is designed to provide electronic communication from WDOR to the members of the list regarding news specific to tax practitioners. Information on how to subscribe is found on our web site at www.revenue.wi.gov/Pages/HTML/lists.aspx or by browsing to web page "Practitioner."

If you need general information about Wisconsin sales or use tax, refer to Publication 201 which is available at www.revenue.wi.gov/DORPublications/pb201.pdf or by browsing web pages “Publications” then entering “201” in the search box.

Transmitters and Software Developers:

If you would like to be listed on the WDOR web site as providing software, provide the product name, company, phone number, web address, and a description of your product. Email this information to the WDOR Technical contact listed in section XIII below requesting to be included in the approved software list. You can preview this list at www.revenue.wi.gov/Pages/OnlineServices/file-third.aspx. You will be required to submit to a testing process prior to being listed.

XI. FILING AND PAYING TIMELY

For transmitters with an early monthly filing status, the transmission and payment are due on the 20th of the month following the close of the period. For all other transmitters, the transmission and payment are due on the last day of the month following the close of the period covered by the return. If the due date falls on a weekend or state holiday, the due date is extended to the next regular business day. Transmissions must be received by the due date and should be transmitted prior to the 11:00 PM CT cut-off on the due date.

Paying by EFT

The EFT payment must settle in the state account on or before the due date in order to be considered timely. The EFT debit withdrawal payment included in the file transmission must be initiated by 3:00 PM CT on the banking business day prior to the requested settlement date/due date.

Note: A separate EFT Credit or EFT Debit Independent of the Sales File Transmission payment must also be initiated on the return due date by 3:00 PM CT on the banking business day prior to the requested settlement date

XII. CHANGES TO ELECTRONIC RETURNS

File transmissions cannot be recalled or intercepted once transmitted. Changes to any entries after a transmission has been acknowledged must be retransmitted as an amended return using one of the following options for the “purpose” attribute of the sales and use tax filing element:

1. Replace:
 - Replace all previous information from the original transmission or from any previous amended return.

Note: Do not include redundant EFT payment information with the amended transmission. All EFT payments with amended transmissions will be processed.

XIII. CONTACT INFORMATION

For questions regarding:

- Website
- XML Schema
- Summary of XML schema
- Sample returns
- File transfer
- Missing acknowledgments
- Approved software list
- Electronic payment options
- Due dates and extensions
- Tax liability
- Name and address changes

Contact: 608-266-2776

DORSalesandUse@wisconsin.gov

Attachment A

Sample E-Mail Confirmation Acknowledgement

```
<?xml version="1.0" encoding="UTF-8" ?>
<!-- Sample XML file generated by XMLSPY v5 rel. 4 U (http://www.xmlspy.com) --
>
- <SalesTaxAcknowledgement xmlns="urn:Sales"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="urn:Sales H:\SalesXML\WI_Sales_Ack_v1_0.xsd">
  <Jurisdiction>Wisconsin Department of Revenue</Jurisdiction>
  <ResponseTimestamp>2001-12-17T09:30:47-05:00</ResponseTimestamp>
  <ResponseCode>010</ResponseCode>
  <NoReply>Please do not reply to this email</NoReply>
  <ResponseText>Your Form ST12 Wisconsin Sales and Use Tax Return has been
    filed successfully!</ResponseText>
  <FilerID>00400009999901</FilerID>
  <PeriodEndDate>2007-12-31</PeriodEndDate>
  <SenderID>String</SenderID>
  <FilingKey>String</FilingKey>
  <FileCreationTimestamp>2001-12-17T09:30:47-05:00</FileCreationTimestamp>
- <Success>
  <ACHDebitStatus>Your EFT Payment is acceptable</ACHDebitStatus>
  <EffectiveDate>2008-01-31</EffectiveDate>
  <ConfirmationNumber>X0123456789</ConfirmationNumber>
</Success>
</SalesTaxAcknowledgement>
```

Attachment B

Sample E-Mail Failure Acknowledgement

```

<?xml version="1.0" encoding="UTF-8" ?>
- <SalesTaxAcknowledgement xmlns="urn:Sales"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="urn:Sales H:\SalesXML\WI_Sales_Ack_v1_0.xsd">
  <Jurisdiction>Wisconsin Department of Revenue</Jurisdiction>
  <ResponseTimestamp>2008-01-17T09:30:57-05:00</ResponseTimestamp>
  <ResponseCode>050</ResponseCode>
  <NoReply>Please do not reply to this email</NoReply>
  <ResponseText>Your attempt to eFile your Wisconsin Sales and Use Tax Return
    has failed! Your XML document is not valid. You must correct the error(s) and
    resubmit your file</ResponseText>
  <FilerID>004000099999901</FilerID>
  <PeriodEndDate>2007-12-31</PeriodEndDate>
  <SenderID>String</SenderID>
  <FilingKey>String</FilingKey>
  <FileCreationTimestamp>2008-01-17T09:30:47-05:00</FileCreationTimestamp>
- <ErrorList errorCount="4">
  - <Error errorId="1">
    <ErrorCategory>Wisconsin Schemas</ErrorCategory>
    <ErrorMessage>The 'usage' attribute has an invalid value according to its
      data type. An error occurred at , (2, 12).</ErrorMessage>
    <RuleNumber>001</RuleNumber>
    <Severity>Reject</Severity>
  </Error>
  - <Error errorId="2">
    <ErrorCategory>Wisconsin Schemas</ErrorCategory>
    <ErrorMessage>The 'urn:Sales:DueDate' element has an invalid value
      according to its data type. An error occurred at , (11,
      26).</ErrorMessage>
    <RuleNumber>001</RuleNumber>
    <Severity>Reject</Severity>
  </Error>
  - <Error errorId="3">
    <ErrorCategory>Wisconsin Schemas</ErrorCategory>
    <ErrorMessage>The 'urn:Sales:County' element has an invalid value
      according to its data type. An error occurred at , (63,
      19).</ErrorMessage>
    <RuleNumber>001</RuleNumber>
    <Severity>Reject</Severity>
  </Error>
  - <Error errorId="4">
    <ErrorCategory>Wisconsin Schemas</ErrorCategory>
    <ErrorMessage>The 'urn:Sales:County' element has an invalid value
      according to its data type. An error occurred at , (70,
      19).</ErrorMessage>
    <RuleNumber>001</RuleNumber>
    <Severity>Reject</Severity>
  </Error>
</ErrorList>
</SalesTaxAcknowledgement>

```