



Important Changes

- Calumet County tax begins April 1, 2018
- Brown County tax begins January 1, 2018
- Kewaunee County tax begins April 1, 2017
- Sheboygan County tax begins January 1, 2017
- Brown County football stadium tax ended September 30, 2015

Barber and Beauty Shops

**How Do Wisconsin Sales and Use
Taxes Affect Your Operations?**

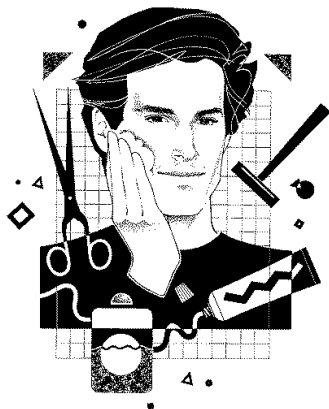


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IMPORTANT CHANGES

Football Stadium Tax in Brown County Ended September 30, 2015. Page 3.

Furnishing Alcohol Beverages With Services. Information about selling or giving away alcohol beverages with barber or beauty shop services has been added. Page 9.

I. INTRODUCTION

This publication explains how Wisconsin sales and use taxes affect barber and beauty shops. It includes examples of nontaxable and taxable sales and purchases. If you have questions after reading this publication, contact any Wisconsin Department of Revenue office for assistance.

Certain sales and purchases by barber and beauty shops which are subject to the 5% state tax may also be subject to the (a) 0.5% county sales and use tax, (b) 0.1% baseball stadium sales and use tax, (c) 0.5% football stadium sales and use tax (ended September 30, 2015), (d) 0.5% local exposition tax on food and beverages, and (e) 0.5% premier resort area tax (in the City of Bayfield, the City of Eagle River, and the Village of Stockholm) or 1.25% premier resort area tax (in the City of Wisconsin Dells and the Village of Lake Delton). Additional information about these taxes is provided in the following:

- (a) County tax: [Publication 201](#), *Wisconsin Sales and Use Tax Information*, Part XVIII.
- (b) Baseball stadium tax: [Publication 201](#), *Wisconsin Sales and Use Tax Information*, Part XVIII.
- (c) Football stadium tax: [Publication 201](#), *Wisconsin Sales and Use Tax Information*, Part XVIII. **Note:** The football stadium tax ended September 30, 2015.
- (d) Local exposition tax on food and beverages: [Publication 410](#), *Local Exposition Taxes*. (Sales of food and beverages which are subject to the 5% Wisconsin state sales tax may also be subject to the 0.5% food and beverage local exposition tax if

the sales take place in a municipality located wholly or partially in Milwaukee County.)

- (e) Premier resort area tax: [Publication 403](#), *Premier Resort Area Tax*. Applies in the Village of Lake Delton, the City of Wisconsin Dells, the City of Bayfield, the City of Eagle River, and the Village of Stockholm.

CAUTION

The information in this publication reflects interpretations by the Wisconsin Department of Revenue of laws enacted by the Wisconsin Legislature as of May 1, 2016. Laws enacted and in effect after that date, administrative rules, and court decisions may change the interpretations in this publication. The examples and lists of taxable and nontaxable sales and purchases are not all-inclusive. They merely set forth common examples.

II. SALES

A. Nontaxable Sales

1. Sales of Nontaxable Services

Charges by a barber or beauty shop for services performed on persons are not subject to Wisconsin sales and use tax.

Examples of nontaxable services performed on persons include (this list is not all-inclusive):

- body wrapping (e.g., herbal, mud)
- cutting, dyeing, perming, shampooing, and styling hair
- electrolysis
- massaging
- manicuring
- pedicuring
- performing facials
- piercing ears (and other body piercing)
- shaving
- spray tanning
- tanning in tanning bed or booth

- tattooing (permanent or temporary)
- waxing

2. Sales of Nontaxable Tangible Personal Property

The sale of tangible personal property is subject to tax, unless an exemption applies.

Examples of sales of exempt tangible personal property include:

- wigs, toupees, and hairpieces that replace missing hair (see Part V.A., for a special exemption for wigs and hairpieces)
- Sales of food and food ingredients from a vending machine, except those listed in Part B.1.

See Part V. for information about special situations.

B. Taxable Sales

Note: The occasional sale exemption **may** apply to sales described in Sections 1. and 2. below. (See Part IV.)

1. Sales of Taxable Tangible Personal Property

The sale, lease, or rental of tangible personal property by a barber or beauty shop is subject to Wisconsin sales tax.

Examples of taxable sales of tangible personal property include (this list is not all-inclusive):

- candy and soft drinks
- false nails *
- greeting cards
- hair-care products and accessories (e.g., combs, brushes, shampoos, conditioners, hair bows)*
- jewelry *
- lotions *
- packaged cosmetics (e.g., powders, lipstick, nail polish) *
- perfumes *

- vending machine sales of tangible personal property that are not food or beverages (e.g., combs, brushes, aspirin)

- Sales of the following items from vending machines:

- prepared foods, including heated foods and heated beverages
- candy, chewing gum, and lozenges
- soft drinks
- dietary supplements

Additional information on the sale of food and food ingredients from vending machines can be found in [Publication 220](#) and [sec. Tax 11.51, Wis. Adm. Code](#).

- wigs, toupees, and hairpieces sold as cosmetic accessories (excluding those that replace missing hair)* (see Part V.A.)

*If a nontaxable service is provided with these items, see Section II.B.5.

2. Leases of Certain Property

Leases of property that is affixed to real property if the lessor has the right to remove the property upon breach or termination of the lease agreement, unless the lessor of the leased property is also the lessor of the real property to which the leased property is affixed. See Part V.B.

3. Specified digital goods, additional digital goods, and digital codes.

Examples of taxable sales of digital goods include (this list is not all-inclusive):

- digital photographs
- music downloads
- ringtones
- video downloads

For additional information about digital goods, see [Publication 240, Digital Goods](#).

4. Sales of Taxable Services

A barber or beauty shop's service to tangible personal property is subject to Wisconsin sales or use tax. For example, the charge for cleaning a wig that is part of a costume is subject to Wisconsin sales or use tax. (See Part V.A., for a special exemption for wigs and hairpieces.)

5. Combination of Tangible Personal Property and Nontaxable Services

When tangible personal property is transferred by a barber or beauty shop to a customer incidentally with a nontaxable service, and the tangible personal property is essential to the use of the service and provided exclusively in connection with the service, the entire charge to the customer is nontaxable. The barber or beauty shop is considered the consumer of the tangible personal property that it uses in providing the service and is liable for Wisconsin sales or use tax on its purchase of such property. (See Part III.)

If it is optional that the tangible personal property be obtained from the service provider, the tangible personal property is not considered to be transferred incidentally with the nontaxable service. The charge for the tangible personal property is subject to tax, unless an exemption applies.

Example 1: Beauty Shop is offering a special. Persons who have their hair styled for \$20 may purchase a package of hair bows for \$8. The \$20 charge for hair styling is not taxable; however, the \$8 charge for the hair bows is taxable.

Example 2: Tan Room sells a tanning session for \$25. The customer is required by Tan Room to wear protective goggles. The customer may buy the goggles from Tan Room for \$10, rent the goggles for \$5, or purchase the goggles from another retailer. The \$25 charge for the tanning session is not taxable. The charge for the goggles is taxable, regardless of whether the goggles are sold or rented.

Example 3: Salon charges Customer \$45 to apply false fingernails. The false fingernails are provided by Salon and are included in the \$45

charge. If Customer was to bring in her own false fingernails for Salon to apply, Salon would still charge Customer \$45 to apply the false fingernails that she brings in. Salon's charge of \$45 to Customer is not subject to tax. Salon is liable for sales or use tax on its purchase of the false fingernails that it provides to Customer in providing the nontaxable service of applying the false fingernails.

Example 4: Same as *Example 3*, except that Salon would charge Customer \$25 to apply false fingernails that she brings in. Since the \$20 charge for the false fingernails is optional (that is, Customer receives the service for a lesser amount if she chooses not to purchase the false fingernails from Salon), the \$20 charge for the sale of the false fingernails to Customer is subject to tax. The \$25 charge to apply the nails is not subject to tax. Salon may purchase the false fingernails that it sells to Customer without tax for resale. See Part III.B., for information about purchasing items for resale.

Example 5: Same as *Example 3*, except Salon offers premium nails for an additional charge. Salon offers the standard false fingernails for its fee of \$45, but Customer may choose the premium false fingernails for a total charge of \$80. Of the \$80 charge, \$45 is considered to be for providing the nontaxable service of applying the false fingernails, and the additional \$35 is for the taxable sale of the false fingernails. Salon may purchase the false fingernails that it sells to Customer without tax for resale. See Part III.B., for information about purchasing items for resale.

III. PURCHASES

A. Purchases of Items Used By a Barber or Beauty Shop

1. Taxable Purchases

Items purchased and **used** by a barber or beauty shop are taxable. This includes items that it uses in providing a nontaxable service (for example, cutting, dyeing, perming, setting, or shampooing hair, hairstyling, electrolysis, massaging,

manicuring, pedicuring, piercing, shaving, tanning).

Examples of items used by a barber or beauty shop are as follows (this list is not all-inclusive):

- combs and brushes
- shampoos and conditioners
- hair dyes, gels, and sprays
- rollers, curling irons, and hair dryers
- oils, creams, and lotions
- scissors, razors, and clippers
- office supplies
- chairs and tables
- certain digital goods, such as digitally downloaded music. Information about digital goods is available in [Publication 240](#).

2. Don't Forget Use Tax

A barber or beauty shop is liable for Wisconsin use tax if it purchases items that it uses and the seller does not charge Wisconsin sales or use tax to the barber or beauty shop.

Two common situations are:

- a. Buying items (e.g., combs, brushes) from an out-of-state seller that does not charge Wisconsin sales tax, and
- b. Buying items without tax by providing an exemption certificate indicating resale to the seller of tangible personal property and then using the property in providing nontaxable services.

Example 1: Salon purchased new mirror tables for \$500 plus \$50 shipping for its salon from Company, located outside Wisconsin. Company shipped the new tables to Salon and did not charge Wisconsin sales or use tax. Salon must report and pay use tax on \$550 (its purchase price, including shipping, of the mirror tables).

Example 2: Shampoo is purchased for \$2 a bottle without sales and use tax by Barber Shop to sell to

its customers. The shop uses 20 bottles of shampoo in providing shampooing services to its customers. Barber Shop is subject to tax on its purchase price of shampoo it used in providing its nontaxable services (20 bottles x \$2 = \$40).

B. Purchases of Items Which Are Sold to Customers

Tangible personal property and taxable services purchased by a beauty or barber shop that it will not use, but will sell to its customers, may be purchased by the beauty or barber shop without tax by providing an exemption certificate indicating resale to its supplier. Sales tax is collected by the barber or beauty shop when the tangible personal property and taxable services are sold to its customers.

Examples of items that may be purchased by a barber or beauty shop without tax if they are purchased to sell to others are (this list is not all-inclusive):

- candy and soft drinks
- false nails*
- greeting cards
- hair-care products and accessories (e.g., combs, brushes, shampoos, conditioners, hair bows)*
- jewelry*
- lotions*
- packaged cosmetics (e.g., powders, lipstick, nail polish)*
- perfume*
- wigs, toupees, and hair pieces

*If a nontaxable service is provided with these items, they may be subject to tax when purchased. See Part II.B.5.

Note: A barber or beauty shop is required to pay sales or use tax on its purchases of tangible personal property sold to customers if the sales qualify as exempt occasional sales. (See Part IV.)

IV. OCCASIONAL SALE EXEMPTION

Sales of items listed in Part II. B. of this publication, may be exempt from Wisconsin sales and use tax as

occasional sales if certain conditions are met. If a barber or beauty shop's sales qualify for the occasional sale exemption, it is not required to remit Wisconsin sales tax on such sales.

Note: A barber or beauty shop is required to pay Wisconsin sales or use tax on its purchases of tangible personal property and taxable services which it resells as exempt occasional sales.

A barber or beauty shop qualifies for the occasional sale exemption if:

- a. It does not hold and is not required to hold a Wisconsin seller's permit, and
- b. It meets either Condition 1 or Condition 2 (below).

Condition 1 - Its "taxable sales" of tangible personal property and taxable services are less than \$1,000 during the calendar year.

Note: "Taxable sales" means total sales (line 1 of [Form ST-12](#), *Wisconsin Sales and Use Tax Return*, less allowable deductions. Allowable deductions include amounts properly deducted on lines 2 through 5 of the [Form ST-12](#) (for example, resale, exemption certificate sales). Allowable deductions do not include the deduction for "tax paid purchases resold," which is claimed on line 5 of [Form ST-12](#).

Example: Barber Shop does not hold a Wisconsin seller's permit. Barber Shop sells shampoo and brushes during the year totaling \$1,200 in sales. Valid, properly completed exemption certificates were provided to Barber Shop for \$300 of these sales. Barber Shop did not sell any other tangible personal property or taxable services during the year.

Barber Shop's sales of shampoo and brushes qualify for the occasional sale exemption because Barber Shop's "taxable sales" were less than \$1,000 (that is, $\$1,200 - \$300 = \$900$). **Note:** Since Barber Shop's sales of shampoo and brushes qualify for the occasional sale exemption, Barber Shop is required to pay Wisconsin sales or use tax on its purchase price of the shampoo and brushes it sells.

Condition 2 - Its "taxable sales" of tangible personal property and taxable services are \$1,000 or more during the calendar year, but (a) its sales of

such property and services are isolated and sporadic and (b) the facts and circumstances support the inference that the barber or beauty shop is not pursuing a business or part-time business as a vendor of tangible personal property or taxable services.

Example: Beauty Shop does not hold a seller's permit. Beauty Shop sells one piece of used equipment for \$10,000. Beauty Shop makes no other sales of tangible personal property or taxable services during the calendar year.

Although Beauty Shop's taxable sales are more than \$1,000, its sales are still exempt from Wisconsin sales and use tax because (a) the sales occur on an isolated and sporadic basis (for example, only one taxable sale in the year) and (b) the facts and circumstances support the inference that Beauty Shop is not pursuing a business or part-time business as a vendor of personal property or taxable services (for example, Beauty Shop makes no other sales of tangible personal property or taxable services).

Note: If a barber or beauty shop has a question as to whether its sales qualify for the occasional sale exemption, it should write to the Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8949, Madison, WI 53708-8949 or email the department at DORSalesandUse@revenue.wi.gov.

V. SPECIAL SITUATIONS

A. Wigs and Hairpieces

There is an exemption from Wisconsin sales and use taxes for the sales of prosthetic devices that are used for a human being. Sales of wigs or hairpieces that meet the definition of a "prosthetic device" are exempt from Wisconsin sales and use tax. The exemption includes accessories for exempt prosthetic devices.

"Prosthetic device" is defined to mean a device, including the repair parts and replacement parts for the device, that is placed in or worn on the body to artificially replace a missing portion of the body; to prevent or correct a physical deformity or malfunction; or to support a weak or deformed portion of the body.

If the wig or hairpiece replaces missing hair, the sale is exempt. However, if the wig or hairpiece is sold as a cosmetic accessory, the sale is subject to Wisconsin sales or use tax. For example, the sale of a clip-in hair extension is taxable.

If a beauty or barber shop performs a normally taxable service (e.g., cleaning a wig) on an “exempt wig or hairpiece,” the charge by the beauty or barber shop is not subject to Wisconsin sales and use tax.

Example 1: Company sells a wig to a customer who is undergoing chemotherapy, which causes hair loss. Since the wig is being purchased by the customer to replace missing hair, the wig is exempt from sales or use tax. The services of cleaning and repairing the wig are also not subject to Wisconsin sales or use tax.

Example 2: Company sells manufactured wigs and hairpieces. Customer purchases a wig to wear as part of a costume. Since the wig is not replacing missing hair, it does not meet the definition of a prosthetic device and the sale is subject to Wisconsin sales or use tax. Additionally, any services performed on the wig will also be subject to tax.

B. Leasing Chairs and Floor Space Rental

If a barber or beauty shop leases both (1) a barber or beauty shop chair attached to the building floor or walls (real property) and (2) floor space, the charge for both the chair and floor space is not subject to Wisconsin sales or use tax. The barber or beauty shop is liable for sales or use tax on its purchase of the chair.

However, if the barber or beauty shop leases the chair only and is not the lessor of the floor space, the charge for the chair lease or rental is subject to tax. The rental of equipment that is not affixed to real property (e.g., hair dryer, broom) is subject to sales and use tax. If the barber or beauty shop’s only use of the chair is to rent it to others for a fee, the barber or beauty shop may purchase the chair without tax for resale.

Example 1: Joe owns Barber Shop. Although Barber Shop has three barber chairs, Joe only uses one chair to cut hair. Joe rents the other two chairs and

floor space to other barbers, Pete and Frank. Assuming that the barber chairs are attached to the walls or floor of the shop, Joe’s rental charges to Pete and Frank for the floor space and chairs are not subject to sales or use tax.

Note: If the barber chairs are not attached to the real property, Joe’s charge for the chair rental is subject to Wisconsin sales tax. The charge for the floor space rental is not taxable.

Example 2: Beauty Shop leases floor space to four beauticians. Each beautician rents a chair from Chair Rental Center that is placed in Beauty Shop. Since Beauty Shop is leasing the floor space only, Beauty Shop’s charges to the beauticians are not subject to tax. Chair Rental Center’s charges for the rental of the chairs are subject to Wisconsin sales or use tax. If Chair Rental Center does not charge the beauticians sales tax on the chair rentals, each beautician is liable for use tax on the charge for renting the chair.

Example 3: Barber Shop leases to Barber Fred both floor space and a barber chair attached to the floor of the shop. Barber Fred also may use Barber Shop’s other equipment (e.g., hair dryers, broom, scissors) for no additional fee. Barber Fred receives no discount if he does not use the other equipment. Barber Shop’s charges to Barber Fred are not subject to tax. Barber Fred is not considered to be renting the equipment. No taxable amount should be allocated to the equipment.

Note: If Barber Fred could receive a discount if he chose not to use Barber Shop’s equipment, a taxable amount must be allocated for the rental of the equipment to Barber Fred.

C. Sales of Business Assets

1. Selling Business Assets While Continuing Business

- a. Beauty or barber shop holds or is required to hold a seller’s permit

Sales of business assets (e.g., tangible personal property such as chairs and equipment) are taxable if the barber or beauty shop holds or is required to hold a seller’s permit.

Example: Beauty Shop, which holds a seller's permit, cuts hair and sells hair care products and accessories. Beauty Shop sells two display cases for \$150. The sale of the display cases is taxable.

- b. Beauty or barber shop does not hold and is not required to hold a seller's permit

Infrequent or sporadic sales of business assets are not taxable if the barber or beauty shop does not hold and is not required to hold a seller's permit.

Example: Barber Shop cuts hair. Barber Shop does not hold and is not required to hold a Wisconsin seller's permit. Every five years, Barber Shop replaces all of its old barber chairs with new chairs. Barber Shop's sale of the old chairs is not taxable because Barber Shop does not hold and is not required to hold a seller's permit. Its sales of tangible personal property are isolated and sporadic.

2. Selling Business Assets After Ceasing Business

A beauty or barber shop's sales of tangible personal property (other than inventory held for sale) after it has ceased actively operating its business at that location are not taxable. It does not matter that the beauty or barber shop holds or is required to hold a seller's permit for other locations.

Example: Beauty Shop, which held a Wisconsin seller's permit, terminated its business activities on June 28, 2015. In July 2015, Beauty Shop sold its business equipment and inventory. Since it had terminated its business activities before selling the equipment, the sale of its business equipment is not subject to Wisconsin sales or use tax. Sales of inventory are subject to Wisconsin sales or use tax unless an exemption applies (e.g., resale).

D. Furnishing Alcohol Beverages With Services

Some barber and beauty shops serve alcohol beverages, such as beer or wine, to their customers. The sale of alcohol beverages is subject to Wisconsin sales tax.

If the barber or beauty shop gives away the alcohol beverages, rather than selling them, the barber or beauty shop must pay sales or use tax on its purchase of the alcohol beverages.

CAUTION: It is illegal for a barber or beauty shop to sell or give away alcohol beverages to customers if the premises does not hold a retail alcohol beverage license. The barber or beauty shop must purchase alcohol beverages from beer or liquor wholesalers, not from other retailers. No licensed premise may be open for business unless there is on the premise the licensee, agent named on the license, or a person who has an operator's license. The penalty is a fine of not more than \$10,000 or imprisonment for not more than nine months, or both. See Alcohol Beverage Laws for Retailers [Licensee Responsibilities Common Questions](#), and [Publication 302, Wisconsin Alcohol Beverage and Tobacco Laws for Retailers](#), or contact your local authority or the department's alcohol and tobacco enforcement unit at DORAalcohol&TobaccoEnforcement@revenue.wi.gov to ensure that you are not in violation of any laws relating to the furnishing of alcohol beverages.

VI. OBTAINING A SELLER'S PERMIT

A barber or beauty shop may apply for a seller's permit using one of the following methods:

- Use the Department of Revenue's online [Business Tax Registration Process](#) to submit the application electronically.
- Complete [Form BTR-101, Application for Business Tax Registration](#), and mail it to the Department of Revenue. Keep a copy of the completed application for your records.

VII. FILING RETURNS

A beauty or barber shop that has a seller's permit must file a return for each "reporting period," even if no tax is due for that period. Its "reporting period" will be either monthly, quarterly, or annually. For example, if a beauty or barber shop's reporting period is monthly, it must file a return for each month of the year, regardless of whether any tax is due for the month.

Generally, a seller's reporting period will be quarterly, unless the Department of Revenue notifies it in writing that its returns must be filed monthly or annually.

Wisconsin sales and use tax returns must be filed using one of the electronic filing methods listed below. A seller that is unable to file electronically may request a waiver from the Department of Revenue. A waiver will be granted if the requirement to file electronically causes an *undue hardship*. An example of an undue hardship is the onset of a disabling illness or injury.

Your request for a waiver must be **in writing**. The request should indicate the business name, tax account number, and the reason why your sales and use tax returns cannot be electronically filed. Requests can be made by email at DORWaiverRequest@revenue.wi.gov; faxed to (608) 267-1030; or mailed to Wisconsin Department of Revenue, Mandate Waiver Request, Mail Stop 5-77, P.O. Box 8949, Madison, WI 53708-8949.

Additional information is available at revenue.wi.gov/eserv/rule.html#sales or you may contact the department by mail or email at DOR-SalesandUse@revenue.wi.gov or by telephone at (608) 266-2776.

If you have been granted a waiver, a return will be mailed to you shortly before the end of each reporting period. If you do not receive your return within 15 days after the end of the reporting period, phone the Department of Revenue at (608) 266-2776.

The Department of Revenue currently has three options available for electronic filing of sales and use tax returns:

1. *My Tax Account*

[My Tax Account](#) is a free, secure online application that allows you to file and pay your sales and use taxes electronically. It performs the necessary computations of tax based on information that you enter and allows you to make your tax payment via electronic funds transfer, credit card or paper check. [My Tax Account](#) also allows you to:

- View business tax filing and payment history and identify any tax periods that need attention.
- Change your address, obtain an extension to file a return or inactivate your account.

- File a buyer's claim for refund of sales tax paid to a seller in error.
- Appeal adjustment notices.

To use [My Tax Account](#), you must obtain a logon ID and password from the Department of Revenue. Go to the [My Tax Account Common Questions](#) on the Department of Revenue's website for more information, including how to obtain your logon ID and password.

2. Sales TeleFile

A Wisconsin sales and use tax return can be filed with any touch-tone telephone. This program accepts three payment types: Direct withdrawal from your checking or savings account; credit card; or paper check or money order. To use TeleFile, a seller must obtain a [Sales TeleFile Worksheet and Payment Voucher](#). When you have completed the worksheet, call (608) 261-5340 in Madison or (414) 227-3895 in Milwaukee to actually file a return.

3. eFile Transmission

This program is a service for taxpayers using approved private vendors' software or who have the technical expertise to create a file in XML format. [eFile transmission](#) places return data into a file format that can be directly processed into the Department of Revenue system. Using secure transmission over the Internet you can submit a payment at the same time that you file your return using ACH debit or ACH credit. You will receive an email acknowledgement to confirm receipt of a successful file transmission.

4. Questions?

More information on all of the above services can be found under the "[Businesses](#)" or "[Online Services](#)" sections of the Department of Revenue website. If you have questions about electronic filing or payments, contact the department by writing to Wisconsin Department of Revenue, Electronic Funds Transfer Assistance, Mail Stop 3-80, P.O. Box 8949, Madison, WI 53708-8949; calling (608) 266-2776; or emailing at DOR-SalesandUse@revenue.wi.gov.

VIII. QUESTIONS?

If you have a question about sales and use taxes, email, write, or call the department.

Write . . . Wisconsin Department of Revenue
 Mail Stop 5-77
 P.O. Box 8949
 Madison, WI 53708-8949

Telephone . . . (608) 266-2776

Fax . . . (608) 267-1030

Email . . . DORSalesandUse@revenue.wi.gov

Visit our website . . . revenue.wi.gov

You may also contact any of the Department of Revenue offices. See [the department's website](#) for a listing of offices and their current hours.