

# INSTRUCTIONS FOR LOCAL EXPOSITION TAX RETURN

## GENERAL INSTRUCTIONS

Periods Beginning on or After 1-1-2021

### THREE STEPS TO FILING YOUR RETURN

1. Complete the local exposition tax return for the period covered. Keep a copy of your completed return for at least four years.
2. Check over your return. Have you reported taxable receipts for each of the taxes that apply to your type of business?
3. File and pay your local exposition tax return online using [My Tax Account](#). If we approved your e-file waiver, sign and date your return, and mail the return with your check or money order to the address on the return.

A return must be filed when due, even if you have no tax to report. Do not take credit for previous overpayments on this return, except as explained in the instructions for lines 1 – 7. Amend the period in which the tax was overreported.

Questions? See Publication 410, *Local Exposition Taxes*, at [www.revenue.wi.gov](http://www.revenue.wi.gov). You may also contact any of our offices.

Wisconsin Department of Revenue  
PO Box 8949  
Madison WI 53708-8949  
(608) 266-2776  
[DORBusinessTax@revenue.wi.gov](mailto:DORBusinessTax@revenue.wi.gov)

## SPECIAL INSTRUCTIONS

**Wisconsin Tax Account Number.** If you do not have a tax account number from the Wisconsin Department of Revenue, complete Form BTR-101 or the online business tax registration at [www.revenue.wi.gov](http://www.revenue.wi.gov) (select *Online Services*).

**Period Covered.** It is important that you use the correct local exposition return for the period covered.

**District.** For purposes of this return, “District” means the local exposition district which includes any city or village located wholly or partially in Milwaukee County.

**Extension of Time to File.** If you cannot file your return by the due date, you may request an extension through [My Tax Account](#). We may grant you an additional month from the original due date to file the return. However, tax not paid by the original due date will be subject to interest at the rate of 1% per month during the extension period.

Taxpayers with an approved e-file waiver may send a written request to: Mail Stop 3-80, Wisconsin Department of Revenue, Tax Operations Business, PO Box 8902, Madison, WI 53708-8902. Include the account name, address, return type, and period for which the extension is requested. The request must be postmarked by the original due date of the return.

**Ownership or Account Changes.** If you have a change in name, address, or ownership or other changes to your account, please send the information to:

Registration Unit  
Wisconsin Department of Revenue  
PO Box 8946  
Madison WI 53708-8946

Include your tax account number in all correspondence. If your business operates at more than one location, please specify which location(s) had an ownership, name, or address change. For more information, refer to [revenue.wi.gov/Pages/FAQS/pcs-change.aspx](http://revenue.wi.gov/Pages/FAQS/pcs-change.aspx).

**Amended Returns.** Amend your return online using [My Tax Account](#). Taxpayers with an approved e-file waiver, may mail their amended return to the address on the return.

## LINE INSTRUCTIONS

**Line 1.** Enter the amount of taxable receipts from furnishing rooms or lodging to any person for a continuous period of less than one month in a hotel, motel, or other furnished accommodations available to the public within the District for the period covered by the return. Taxable receipts\* do not include:

- 1) Sales to federal and Wisconsin governmental units (including Wisconsin counties, cities, villages, towns, public schools, and school districts), local exposition district, nonprofit organizations holding a Certificate of Exempt Status (CES) number from the Wisconsin Department of Revenue, organizations meeting requirements of sec. 501(c)(3) of the Internal Revenue Code, and any federally recognized American Indian Tribe or Band in Wisconsin.
- 2) Sales by public schools, colleges, universities, hospitals, sanitoriums, or nursing homes, and sales by agency camps (that is, camps operated by nonprofit corporations or associations organized and operated exclusively for religious, charitable, or educational purposes).

**Line 2.** Multiply the amount on line 1 by 3% (.03). Enter the result on line 2.

**Line 3.** Enter the amount of taxable receipts\* from furnishing rooms or lodging to any person for a period of less than one month in a hotel, motel, or other furnished accommodations available to the public within the City of Milwaukee for the period covered by the return.

**Line 4.** Multiply the amount on line 3 by 7% (.07). Enter the result on line 4.

**Line 5.** Enter the amount of taxable receipts from sales in the district of candy, soft drinks, and prepared foods. The tax is also imposed on sales of alcoholic beverages if the alcoholic beverage is for consumption on the seller's premises.

Taxable receipts\* do not include:

- 1) Sales to federal and Wisconsin governmental units (including Wisconsin counties, cities, villages, towns, public schools, and school districts), local exposition district, nonprofit organizations holding a Certificate of Exempt Status (CES) from the Wisconsin Department of Revenue, organizations meeting requirements of sec. 501(c)(3) of the Internal Revenue Code, and any federally recognized American Indian Tribe or Band in Wisconsin.
- 2) Sales by any public or private elementary or secondary school exempt from Wisconsin income or franchise taxes, including school districts.

**Line 6.** Multiply line 5 by 0.5% (.005). Enter the result on line 6.

**Line 7.** Enter the amount of taxable receipts from the rental of Type 1 automobiles, in the District, for 30 days or less, by establishments primarily engaged in the short-term rental of passenger cars without drivers.

A "Type 1 automobile" is defined as a motor vehicle designed and used primarily for carrying persons but does not come within the definition of motor bus, motorcycle, moped, motor bicycle, motor home, or motor vehicles licensed as trucks.

Taxable receipts\* do not include:

- 1) Rentals
- 2) Rentals of service or repair replacement vehicles.
- 3) Rentals to federal and Wisconsin governmental units (including Wisconsin counties, cities, villages, towns, public schools, and school districts), local exposition district, nonprofit organizations holding a Certificate of Exempt Status (CES) from the Wisconsin Department of Revenue, organizations meeting requirements of sec. 501(c)(3) of the Internal Revenue Code, and any federally recognized American Indian Tribe or Band in Wisconsin.
- 4) Rentals by any public or private elementary or secondary school exempt from Wisconsin income or franchise taxes, including school districts.

**Line 8.** Multiply the amount on line 7 by 3% (.03). Enter the result on line 8.

**Line 9.** Add lines 2, 4, 6 and 8 and enter the total on line 9.

**Line 10.** 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 9 from the due date to the date the return is filed. Include this amount on line 10.

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\*See note on page 3.

In addition, late returns may be subject to 1) a \$20 late filing fee, **and** 2) a negligence penalty of 5% for each month, or portion of a month, the return is late, up to a maximum of 25%. You will be notified if an additional amount is due.

**Line 11.** Add the amounts on lines 9 and 10 and enter the total on line 11. This is the amount you owe. **CAUTION: DO NOT** reduce the amount due on this line by any refund or credit from prior period returns.

Payment of the amount due may be made by check or money order payable to the Wisconsin Department of Revenue. Write your tax account number on your check or money order and enclose it with your completed Local Exposition Tax Return.

**Note:** For purposes of lines 1, 3, 5, and 7, when you receive a valid exemption certificate after reporting a sale, you may reduce taxable receipts in the current reporting period by the sale reported as taxable on a previously filed return. The deduction is claimed on the return for the period in which you received the exemption certificate. You may claim the deduction only if all of the following apply:

- You paid the tax to the Department of Revenue
- You have returned to the buyer, in cash or credit, all tax previously paid by the buyer
- The local exposition tax return on which you will claim the deduction is in the same taxable year (for income or franchise tax purposes) in which you reported the sale and paid the local expo tax

**Sign and date your return.** Sign and date your return in the area provided near the bottom of the return.

**Phone number.** Enter the telephone number where you can be reached during the day.

#### **Applicable Laws and Rules**

This document provides statements or interpretations of the following laws and regulations in effect as of June 28, 2021: Sections 66.0615, 77.58, 77.98, 77.981, 77.9815, 77.982, 77.99, 77.991, 229.43 and 229.44, Wis. Stats., and secs. Tax 1.12, 11.002, and 11.945, Wis. Adm. Code.

Laws enacted and in effect after June 28, 2021, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to June 28, 2021, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.