

# Premier Resort Area Tax Return Instructions

## GENERAL INSTRUCTIONS

Certain types of sellers use this return to report premier resort area tax on taxable sales that take place in (i.e., are sourced to) a premier resort area. See [Publication 403](#), *Premier Resort Area Tax*, for additional information.

### THREE STEPS TO FILING YOUR RETURN

1. Read these instructions and complete the premier resort area tax return for the correct reporting period. Keep a copy of your completed return for at least four years.
2. Check over your return. Have you reported the total taxable sales made by your business?
3. File and pay the return online using [My Tax Account](#). If we approved your e-file waiver request, 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 1a - 7a. Amend the period in which the tax was overreported.

## PREMIER RESORT AREAS

The current premier resort area tax rate is 0.5%, except the rate for the City of Wisconsin Dells and Village of Lake Delton is 1.25%.

- Village of Ephraim, effective January 1, 2022
- Village of Sister Bay, effective July 1, 2018
- City of Rhinelander, effective January 1, 2017
- Village of Stockholm, effective October 1, 2014
- City of Eagle River, effective October 1, 2006
- City of Bayfield, effective January 1, 2003
- City of Wisconsin Dells, effective July 1, 1998
- Village of Lake Delton, effective April 1, 1998

## SPECIAL INSTRUCTIONS

The premier resort area tax return allows combined reporting for each of the premier resort areas. If you have a filing requirement in more than one premier resort area, make sure you are reporting sales on the appropriate line. If a community imposes the premier resort tax in the future, we will notify retailers reporting sales in that area.

**Wisconsin Tax Account Number.** If you do not have a tax account number from the Wisconsin Department of Revenue, complete the [online business tax registration](#) or Form BTR-101.

**Reporting Period.** It is important that you use the correct return for the proper period when reporting your premier resort area tax.

**Extension of Time to File.** If you cannot file your return by the due date, you may request an extension of time to file through [My Tax Account](#) or by writing to: Wisconsin Department of Revenue, Registration Unit, PO Box 8902, Madison WI 53708-8902, before the due date of the return. 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.

**Amended Returns.** Report changes to your return using [My Tax Account](#). If we approved your e-file waiver request, mail your amended return to the address on the return.

**Ownership or Account Changes.** If you have a change in name, address, or ownership, use page 2 of the return.

If your business operates at more than one location, please specify which location(s) had an ownership, name, or address change.

## LINE INSTRUCTIONS

**Lines 1a - 8a.** Enter the amount of taxable sales from the sale, license, lease or rental of taxable products or services in the appropriate premier resort area. The types of products and services that are subject to the 5% Wisconsin state sales tax are also subject to the premier resort area tax. Products or services that are exempt from state sales tax, are also exempt from the premier resort area tax.

You may reduce taxable receipts in the current reporting period by sales reported as taxable on a previously filed return when you receive a valid exemption certificate after the sale. You may claim the deduction if all of the following apply:

- you paid the tax to the department,
- you have returned to the buyer, in cash or credit, all tax previously paid by the buyer, and
- the sales 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 tax.

**Lines 1b - 8b.** Calculate the appropriate amount of the tax by multiplying the taxable sales by the proper resort area rate.

**Line 10. Discount** - To determine the amount of retailer's discount that may be claimed, complete your sales and use tax return prior to completing your premier resort area tax return. The retailer's discount is only allowed on timely reported and paid taxes.

The following worksheet will assist you in determining the retailer's discount you may claim on your premier resort area tax return:

- a) State and county sales tax (line 17) on timely filed sales tax return . . . . . \_\_\_\_\_  
b) Premier resort area tax (line 9) on premier resort area tax return . . . . . + \_\_\_\_\_  
c) Total state, county, and premier resort area tax . . . . . = \_\_\_\_\_

**For taxes payable on or after October 1, 2023:** If your total state, county, and premier resort area tax for the reporting period is equal to or greater than \$1,333, multiply the amount on line 9 times .0075. This is your allowable retailer's discount for purposes of the premier resort area tax. **Note:** The total discount for the state and county sales and use taxes, and premier resort area taxes may not exceed \$8,000 for the reporting period.

If your total state, county, and premier resort area tax for the reporting period is more than \$10 but less than \$1,333, your retailer's discount for purposes of the premier resort area tax is zero (0). You would have already claimed your allowable \$10 retailer's discount on your sales tax return.

If your total state, county, and premier resort area tax for the reporting period is equal to or less than \$10, your retailer's discount is equal to the tax shown on line 9.

**For taxes payable on or prior to September 30, 2023:** If your total state, county, and premier resort area tax for the reporting period is equal to or greater than \$2,000, multiply the amount on line 9 times .005. This is your allowable retailer's discount for purposes of the premier resort area tax. **Note:** The total discount for the state and county sales and use taxes, and premier resort area taxes may not exceed \$1,000 for the reporting period.

If your total state, county, and premier resort area tax for the reporting period is more than \$10 but less than \$2,000, your retailer's discount for purposes of the premier resort area tax is zero (0). You would have already claimed your allowable \$10 retailer's discount on your sales tax return.

If your total state, county, and premier resort area tax for the reporting period is equal to or less than \$10, your retailer's discount is equal to the tax shown on line 9.

**Line 12. Interest and penalty** - 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 11 from the due date to the date the return is filed. Include this amount on line 12.

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

## HISTORICAL RATES

<b>Premier Resort Area</b>	<b>1.25%</b>	<b>1.0%</b>	<b>0.5%</b>
City of Wisconsin Dells	Beginning 7/1/2014	7/1/2010 - 6/30/2014	7/1/1998 - 6/30/2010
Village of Lake Delton	Beginning 7/1/2014	7/1/2010 - 6/30/2014	7/1/1998 - 6/30/2010

### **Applicable Laws and Rules**

This document provides statements or interpretations of the following laws and regulations in effect as of August 14, 2023: secs. 77.994 and 77.9941, Wis. Stats. and sec. Tax 11.01, Wis. Adm. Code.