INSTRUCTIONS FOR PREMIER RESORT AREA TAX RETURN

GENERAL INSTRUCTIONS — For 2014 Annual Filers

This return is to be used by certain sellers of persons selling tangible personal property or taxable services in premier resort areas. See Publication 403, *Premier Resort Area Tax*, for additional information.

THREE STEPS TO FILING YOUR RETURN

1. Read these instructions and enter the requested information and amounts on the Premier Resort Area Tax Return for the correct reporting period. NOTE: Keep a copy of your completed return for your records for at least four years.
2. Check over your return.
   - Have you reported the total taxable receipts from sales made by your business?
   - Have you checked your computation of the tax owed?
   - Have you signed and dated your return?
3. Mail the return and your check or money order to:

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

This return must be filed when due, even if you have no tax to report. If you cannot file your return by the due date, you should write to the Department's Registration Unit (see the address in the SPECIAL INSTRUCTIONS section below) **before** the due date of the return and request an extension of time to file. The department may grant you an additional month from the original due date of the return to file the return. However, if the tax liability is not paid by the original due date, the tax will be subject to interest at the rate of 1% per month during the extension period.

Do not take credit for previous overpayments against tax due on this return, except as explained in the instructions for lines 1a - 7a. Amend the period in which the tax was overreported. See the SPECIAL INSTRUCTIONS section below for information on filing amended returns.

Any Questions? See Publication 403, *Premier Resort Area Tax*, at revenue.wi.gov or contact any Department of Revenue office.

Wisconsin Department of Revenue
PO Box 8949
Madison WI 53708-8949

(608) 266-2776

(608) 267-1030 FAX

DORBusinessTax@revenue.wi.gov

SPECIAL INSTRUCTIONS

This is a single Premier Resort Area Tax return that allows combined reporting for each of the premier resort areas. At the time these instructions were written, the following communities had imposed the premier resort area tax: City of Bayfield, City of Eagle River, Village of Lake Delton, and City of Wisconsin Dells. In addition, the Village of Stockholm imposes premier resort area tax as of October 1, 2014. If any community imposes the tax in the future, the Wisconsin Department of Revenue will notify retailers in that area. If you have a filing requirement in more than one premier resort area, make sure you are reporting the receipts on the appropriate line.

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 revenue.wi.gov (select *Online Services*).

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

Amended Returns: Amend your return online using *My Tax Account*, the department's online filing system at revenue.wi.gov.

If you are not required to filing electronically, you may mail your amended return to the Wisconsin Department of Revenue, PO Box 8946, Madison WI 53708-8946.

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

Registration Unit
Wisconsin Department of Revenue
PO Box 8902
Madison WI 53708-8902

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

Note: Some account changes can be made on the return itself.

INSTRUCTIONS FOR LINES 1 THROUGH 9

Lines 1a - 7a. Enter the amount of taxable receipts from the retail sale or rental of tangible personal property or taxable services in the appropriate premier resort area. The types of tangible personal property and services that are subject to the 5% Wisconsin state sales tax are also subject to the premier resort area tax. The premier resort area tax may not be imposed on any types of property or services that are not subject to the state sales tax.

If property or services are exempt from state sales tax, they 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 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 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.

Note: Publication 403, *Premier Resort Area Tax*, should be used to obtain information on who is subject to the tax. This publication is available at revenue.wi.gov.

Lines 1b - 7b. Calculate the appropriate amount of the tax by multiplying the taxable sales by either .005, .01 or .0125 based on the resort area and the date of taxable sales.

Line 8. Total premier resort tax: Add the amounts entered on lines 1b - 7b. Enter the result on line 8.

Line 9. Retailer's discount: For reporting and collecting state, county, stadium, and premier resort area taxes, retailers may deduct the greater of 0.5% of the taxes payable or $10 for the reporting period, but not more than the taxes payable. To determine the amount of retailer's discount that may be claimed, you should complete your state, county and stadium sales and use tax return prior to completing your premier resort area tax return.

Note: If you are a monthly or quarterly filer for state sales and use tax purposes, but an annual filer for purposes of the premier resort area tax, add the state, county, and stadium tax computed on timely filed monthly or quarterly returns that cover the same reporting period as the premier resort area tax return.

The following worksheet will assist you in determining the retailer's discount you may claim on your Premier Resort Area Tax Return:

a)	State, County and Stadium Sales Tax on timely filed return(s) (from Form ST-12, line 17)	_____
b)	Premier Resort Area Tax (from line 8)	+ _____
c)	Total State, County, Stadium, and Premier Resort Area Tax	= _____

If your total state, county, stadium, and premier resort area tax for the reporting period is equal to or greater than $2,000, multiply the amount on line 5 times .005. This is your allowable retailer's discount for purposes of the premier resort area tax. **Note**: The total discount for the state, county, and stadium, sales and use taxes, and premier resort area taxes may not exceed $1,000 for the reporting period.

If your total state, county, stadium, 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 Form ST-12.

If your total state, county, stadium, 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 5.

The retailer's discount is only allowed on timely reported and paid taxes. A mailed return is considered timely filed and the tax timely paid only when all of the following conditions are met: it is mailed in a properly addressed envelope with the postage duly prepaid; the envelope is postmarked on or before the due date; and it is received by the department within five days of the due date.

Line 10. Net premier resort tax: Subtract line 9 from line 8 and enter the result on line 10.

Line 11. 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 10 from the due date to the date the return is filed. Include this amount on line 11.

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%. You will be notified if an additional amount is due.

Line 12. Total Due: Add the amounts on lines 10 and 11 and enter the total on line 12. 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 be sure to enclose it with your completed Premier Resort Area Tax Return.

Sign and date your return. Be sure to 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.