

Lodging Marketplace Application
for License to Collect Tax on Short-Term Residential Lodging
Section 66.0615(5)(a), Wis. Stats.

Mailing Address:
Tax Operations Bureau
PO Box 8902
Madison WI 53708-8902

Phone: (608) 266-2776 • Email: DORBusinessTax@wisconsin.gov • Website: revenue.wi.gov

What is the purpose of this application?

Under Wisconsin law, a lodging marketplace must register for a license to collect taxes imposed by the state related to a short-term residential rental and to collect room taxes imposed by a municipality.

What is a lodging marketplace?

A lodging market place is an entity that provides a platform (for example, a website) through which an unaffiliated third party offers to rent a short-term residential rental to an occupant and collects the consideration for the rental from the occupant.

Part A. Reason for Application

New Registration Cancellation. Enter date WI short-term residential lodging activity ends ___/___/___

Part B. Business Information

| | | | |
|--|-------|------|-------------------------------------|
| Legal name (Sole proprietors enter your last, first, MI) | | FEIN | SSN (Required for sole proprietors) |
| Trade name (DBA) if different from legal name | | | |
| Mailing address | | | Business activity (NAICS) code |
| City | State | Zip | County |

Part C. Business Activity

Does this business currently hold a Wisconsin seller's permit?

Yes, the seller's permit number is 456 - _____ - ____.

No. See requirements on next page.

Part D. Contact Information

| | | | |
|---|---------------------------------|-------|-----|
| Contact name (person who will submit reports) | | | |
| Contact mailing address | City | State | Zip |
| Contact phone () | Contact email address | | |
| Secondary contact name (if applicable) | | | |
| Secondary contact phone | Secondary contact email address | | |

I declare under penalties of law that I have examined this information and to the best of my knowledge and belief, it is true, correct, and complete.

| | | |
|---|-------|------------------------|
| Name of person who prepared this application (please print) | Title | Phone number () |
| Signature | | Date |

Instructions

Requirements

A lodging marketplace, as defined below, must complete this application for a Wisconsin lodging marketplace license. Upon receipt of the license, the lodging marketplace must:

- Register for a Wisconsin seller's permit at tap.revenue.wi.gov/btr if it does not have one.
- Contact each Wisconsin municipality in which it makes short-term rentals to determine if additional registration is required.
- Collect Wisconsin sales and use taxes from the occupant and forward to DOR.
- Collect applicable Wisconsin municipal room taxes from the occupant and forward to the municipality.
- Notify the owner of a short-term rental that it has collected and forwarded the tax.

For more information related to this license, see the Lodging Marketplace Common Questions online at revenue.wi.gov (keywords: lodging marketplace).

Definitions

"Lodging marketplace" means an entity that provides a platform through which an unaffiliated 3rd party offers to rent a short-term rental to an occupant and collects the consideration for the rental from the occupant.

"Occupant" means a person who rents a short-term rental through a lodging marketplace.

"Owner" means the person who owns the residential dwelling that has been rented.

"Short-term rental" means a residential dwelling that is offered for rent for a fee and for fewer than 29 consecutive days.

"Residential dwelling" means any building, structure, or part of the building or structure, that is used or intended to be used as a home, residence, or sleeping place by one person or by 2 or more persons maintaining a common household, to the exclusion of all others.