

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

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

What is the purpose of the application?

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

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.

Requirements

You must do the following if you are engaged in business* in Wisconsin:

- Send this completed application to the Department of Revenue (DOR) using the contact information provided.
- Register for a Wisconsin seller’s permit with DOR at tap.revenue.wi.gov/btr if you do not have one.
- Contact each Wisconsin municipality in which you make 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 you have collected and forwarded the tax.

*See sec. 77.51(13g), Wis. Stats.