

Phone: (608) 266-2776 • FAX: (608) 267-1030 • Email: DorBusinessTax@wisconsin.gov • Website: revenue.wi.gov

We are pleased to welcome you as a Wisconsin Use Tax Registrant. The sales and use tax law operates only through the compliance and cooperation of the thousands of registered retailers. We look forward to your cooperation, and wish you every success in your business.

The following are important duties of a use tax registrant (out-of-state seller):

1. Filing Returns

Your return is due no later than the last day of the month following the close of your reporting period. However, certain persons may be required to file their monthly returns by the 20th day of the month following the close of their reporting period. Special notification is sent to those persons. You must file a timely return even if you have no tax to report.

A one-month extension to file may be requested via *My Tax Account* or in writing with the request postmarked on or before the due date of your return. Interest will accrue at the rate of 1% per month during the extension period. The department will let you know if the extension is granted. The late-filing fee will not apply if the return is filed within the extension period. The retailer's discount may be taken if you pay the total tax due within the extension period.

2. Notifying Us of Changes in Ownership or Address, or Discontinuance of Business

Inform us immediately of any change in ownership of your business such as incorporation or change in partners. It is also important that you notify us of any change of address. Changes can either be made on your tax return or you may send the information to us at the address above. Please return your use tax certificate to the Wisconsin Department of Revenue if you discontinue or sell your business.

3. Collection of State Tax on Wisconsin Deliveries

At the time of making any sales of tangible personal property or taxable services, the storage, use, or other consumption of which is taxable under the Wisconsin sales and use tax law, you must collect the tax from the purchaser and give the purchaser a receipt with the Wisconsin state tax and any applicable county or stadium tax separately stated. A sale of tangible personal property generally takes place where the purchaser receives the property. "Receive" does not include a shipping company taking possession of tangible personal property.

4. Collection of County Tax

You are required to collect the 0.5% county tax if the sale of taxable property or services takes place in a county that adopted the county tax (an exception to this requirement applies to motor vehicles, boats, and other licensed property). For example, if a Wisconsin purchaser takes possession of taxable property in a county that has adopted the county sales and use tax, the county use tax is to be collected. However, if possession of the property is transferred by the seller to the purchaser in a county that does not have the county sales and use tax, no county tax need be collected. Sales exempt from the Wisconsin state sales and use tax are exempt from the county use tax.

There are 64 counties that have adopted the county tax. The tax is effective the first day of the month and year shown after each county name –

Adams (01-94)	Douglas (04-91)	Juneau (04-92)	Oneida (04-87)	Shawano (04-90)
Ashland (04-88)	Dunn (04-86)	Kenosha (04-91)	Ozaukee (04-91)	Sheboygan (01-17)
Barron (04-86)	Eau Claire (01-99)	Kewaunee (04-17)	Pepin (04-91)	Taylor (07-99)
Bayfield (04-91)	Fond du Lac (04-10)	La Crosse (04-90)	Pierce (04-88)	Trempealeau (10-95)
Buffalo (04-87)	Florence (07-06)	Lafayette (04-01)	Polk (04-88)	Vernon (01-97)
Burnett (04-89)	Forest (04-95)	Langlade (04-88)	Portage (04-89)	Vilas (04-88)
Chippewa (04-91)	Grant (04-02)	Lincoln (04-87)	Price (01-93)	Walworth (04-87)
Clark (01-09)	Green (01-03)	Marathon (04-87)	Richland (04-89)	Washburn (04-91)
Columbia (04-89)	Green Lake (07-99)	Marinette (10-01)	Rock (04-07)	Washington (01-99)
Crawford (04-91)	Iowa (04-87)	Marquette (04-89)	Rusk (04-87)	Waupaca (04-89)
Dane (04-91)	Iron (04-91)	Milwaukee (04-91)	St. Croix (04-87)	Waushara (04-90)
Dodge (04-94)	Jackson (04-87)	Monroe (04-90)	Sauk (04-92)	Wood (01-04)
Door (04-88)	Jefferson (04-91)	Oconto (07-94)	Sawyer (04-87)	

If any other counties adopt (or repeal) the county tax, persons with a use tax certificate will be notified by the department. Refer to the publication entitled *Sales and Use Tax Report* for news regarding county sales and use tax.

(over)

5. Collection of Stadium Tax

You are required to collect the 0.1% baseball stadium tax if the sale or rental takes place in the baseball stadium district (an exception to this requirement applies to motor vehicles, boats, and other licensed property). The baseball stadium district is comprised of the following counties: Milwaukee, Ozaukee, Racine, Washington, and Waukesha. Sales that are exempt from the Wisconsin state sales and use tax are exempt from the baseball stadium use tax.

6. Collection of Premier Resort Area Tax

You are required to collect the premier resort area tax if (1) your sales, leases or rental of taxable products or taxable services take place in a premier resort area **and** (2) your primary business activity falls under one of the Standard Industrial Classification (SIC) codes identified in Wisconsin Publication 403, *Premier Resort Area Tax*. The premier resort area tax rate is 1.25% for the City of Wisconsin Dells and Village of Lake Delton; 0.5% for the Village of Stockholm and the Cities of Bayfield, Eagle River and Rhinelander.

7. Keeping Adequate Records

Your records must separately show taxable and exempt sales and should include the normal books of account maintained by a prudent businessperson, together with all exemption certificates, bills, receipts, invoices, cash register tapes, and other paper substantiating the correctness of your returns. These records are subject to examination by our auditors.

Ask Questions When You Are Not Sure

Many questions about sales and use tax can be answered by referring to Publication 201, "Wisconsin Sales and Use Tax Information."

The department also publishes the *Wisconsin Tax Bulletin* which is intended to inform you of changes in the sales and use tax law and other sales and use tax matters. It is available on the department's website at revenue.wi.gov/Pages/ISE/wtb-Home.aspx.