SU-102 Instructions

General

The Use Tax Calculator Worksheet (Excel spreadsheet) is a free tool to help individuals and businesses track and calculate use tax owed to Wisconsin. To utilize the spreadsheet, you must have some type of spreadsheet software on your computer (e.g., Excel).

Note: Microsoft no longer supports the free Microsoft Excel Viewer. To continue freely viewing Excel files, Microsoft recommends either installing the Excel mobile app (not recommended for this file) or storing documents in OneDrive or Dropbox, where Excel Online opens them in your browser.

Do NOT send your Use Tax Calculator Worksheet to the Department of Revenue or include it with your individual or business tax return. The Use Tax Calculator Worksheet is for your records and convenience.

Instructions

1. Save a copy of the excel spreadsheet to your computer
2. Open the excel spreadsheet and go to "Worksheet pg. 1"
3. Select the county where your purchases will be stored, used, or consumed
4. For each purchase, type the information necessary to complete Columns 1-4
    - See examples on worksheet (in Gold)
5. If your purchases exceed 30, continue on "Worksheet pg.2"

The total from "Worksheet pg.1" will carry over to "Worksheet pg.2"

Special Situations

- *If the tax rate changes in your county*, visit our website for the revised Use Tax Calculator Worksheet reflecting those changes.
- *If you owe use tax for more than one county or stadium district* (for example, you moved during the year or have a cottage where you receive merchandise and you also receive merchandise at your home), create a separate spreadsheet for each county.
- *Tax paid to another state*. Wisconsin provides a credit for sales and use taxes properly due and paid to another state or local unit of government against the total Wisconsin use tax imposed:
    o   When the combined state and local sales tax paid to the other state *equal*s or *is greater than* the Wisconsin use taxes imposed, no entry is required on the Wisconsin sales and use tax return
    o   When the combined state and local sales tax paid to the other state *is less than* the Wisconsin use taxes imposed, see Step E of Form S-114, for examples and instructions on how to compute Wisconsin taxes due.

For questions, contact:

Write - Wisconsin Department of Revenue
      Mail Stop 5-77
      PO Box 8949
      Madison, WI 58949
Visit - Office Locations

(608) 266-2776
(608) 267-1030 Fax
DORSalesandUse@wisconsin.gov
revenue.wi.gov

The Wisconsin Department of Revenue uses a free Telecommunications Relay Service for those individuals who are deaf, hard-of-hearing, deaf-blind, and speech challenged. To use the relay service to reach us, please dial "711" or visit Wisconsin Relay for more information.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of April 7, 2020: Sections 73.03, 77.51, 77.52, 77.522, 77.524, 77.53, 77.54, 77.58, 77.60, 77.61, 77.70, 77.705, 77.71, 77.72, 77.73 and 340.01, Wis. Stats., and secs. Tax 11.001, 11.01, 11.50, 11.66 and 11.945, Wis. Adm. Code.