

# Instructions for Consumer Use Tax Return

The state, county, and baseball stadium use taxes are payable directly to the state by the purchaser (consumer) when taxable products or taxable services are purchased from a retailer who is not authorized to collect the 5% Wisconsin, 0.5% county, or 0.1% baseball stadium sales and use tax and are stored, used, or consumed in Wisconsin. This form should be used to report the tax due.

This form should **not** be used by persons who hold a Wisconsin seller's permit, use tax certificate, or consumer's use tax certificate. These registrants should report their use tax due on the sales and use tax return (ST-12).

This return is due by the last day of the month following the calendar quarter in which the items listed on this return were first purchased and used, stored, or consumed in Wisconsin.

## Part A. Computation of Use Tax (selected lines)

■ **Line 1. Purchases Subject to 5% State Use Tax** – Enter the total purchase price of taxable products and taxable services purchased and stored, used, or consumed in Wisconsin on which you did not pay Wisconsin sales or use tax.

■ **Line 3. Purchases Subject to 0.1% Baseball Stadium Use Tax** – Enter your total purchases of taxable products or taxable services which were used, stored, or consumed in Milwaukee, Ozaukee, Racine, Washington, or Waukesha County and upon which the 0.1% baseball stadium sales or use tax has not been paid, with the following exception.

**Exception:** If the item, other than construction materials and certain registered or titled items, was purchased in a county where the baseball stadium tax does not apply and later brought to a baseball stadium taxable county where it was used, stored, or consumed, the purchase is not subject to the baseball stadium use tax.

■ **Line 4. Purchases Subject to 0.5% Football Stadium Use Tax – Important! Beginning October 1, 2015, this tax ended.** Enter your total purchases of taxable products or taxable services which were

used, stored, or consumed in the football stadium district (Brown County) **prior to October 1, 2015**, and upon which the 0.5% football stadium sales or use tax has not been paid, with the following exception.

**Exception:** If the item, other than construction materials and certain registered or titled items, was purchased in a county where the football stadium tax does not apply and later brought into Brown County where it was used, stored, or consumed, the purchase is not subject to the football stadium use tax.

■ **Line 6. Credit for Sales or Use Taxes Paid to Another State** – A credit may be taken for sales and use taxes paid to another state on the purchase of goods or services in that state to the same extent that the purchase was subject to Wisconsin tax. If the amount of tax paid to the other state exceeds Wisconsin use taxes due, you may only enter the amount of the appropriate Wisconsin tax.

**Examples:** Company A, located in Wisconsin, purchases equipment for \$10,000 in another state and pays that state's 4.5% sales tax (\$450). Company A brings the equipment to its office in Milwaukee County where the combined state, county, and baseball stadium district tax rate is 5.6%. Company A would report the Wisconsin tax due by entering the \$10,000 purchase on lines 1, 2, and 3, but may take credit for the tax paid to the other state by entering \$450 on line 6.

Company B, located in Wisconsin purchases equipment in another state for \$10,000 and pays that state's 6.5% sales tax (\$650). Company B brings the equipment to its office in Dane County where the combined state and county tax rate is 5.5%. Company B would report the Wisconsin tax due by entering \$10,000 on lines 1 and 2, but may take credit for the tax paid to the other state up to the same extent that Wisconsin would tax (5.5% of the \$10,000 purchase) by entering \$550 on line 6.

**NOTE:** When taking credit for tax paid to another state, attach copies of the bill(s) of sale or other verification of payment of tax to the other state and indicate the Wisconsin county where the property will be stored, used, or consumed.

■ **Line 8. 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 7 from the due date to the date the return is filed. Include this amount on line 8.

In addition, late returns may be subject to (1) a \$20 late filing fee, and (2) a negligence penalty of 5% per month, up to a maximum 25%, of the tax on line 7. These penalties may be waived in the case of death of the person required to file the return, or if a reasonable explanation exists for the late filing. You will be notified if an additional amount is due.

■ **Line 9. Total Amount Due** – You may pay by check or money order made payable to the Wisconsin Department of Revenue.

## Part B. County Information for Purchases Subject to County Use Tax

■ **Lines 10a through 10f. Purchases Subject to 0.5% County Use Tax** – Complete Part B for purchases of taxable products or taxable services which were stored, used, or consumed in a county that has adopted the 0.5% county sales and use tax and upon which a county sales or use tax has not been paid, with the following exception.

**Exception:** If the item, other than construction materials and certain registered or titled items, was purchased in a county that has not adopted the county tax and later brought to a taxable county where it was used, stored, or consumed, the purchase is not subject to the county use tax.

List the names and codes of the counties in which you made purchases subject to county use tax, upon which you did not pay county sales or use tax. The chart at the bottom of the page shows which counties, as of April 1, 2017, have the county sales and use tax in effect. **This list is subject to change.**

■ **Sign and Date Your Return** – Be sure to sign and date your return in the area provided in the bottom section of the return.

### County and County Codes Which Have the 0.5% County Tax

Adams .....01	Dodge .....14	Iowa .....25	Marathon .....37	Portage .....49	Trempealeau ..61
Ashland .....02	Door .....15	Iron .....26	Marinette .....38	Price .....50	Vernon .....62
Barron .....03	Douglas .....16	Jackson .....27	Marquette .....39	Richland .....52	Vilas .....63
Bayfield .....04	Dunn .....17	Jefferson .....28	Milwaukee .....40	Rock .....53	Walworth .....64
Buffalo .....06	Eau Claire .....18	Jeneau .....29	Monroe .....41	Rusk .....54	Washburn .....65
Burnett .....07	Florence .....19	Kenosha .....30	Oconto .....42	St. Croix .....55	Washington .....66
Chippewa .....09	Fond du Lac ...20	Kewaunee .....31	Oneida .....43	Sauk .....56	Waupaca .....68
Clark .....10	Forest .....21	La Crosse .....32	Ozaukee .....45	Sawyer .....57	Waushara .....69
Columbia .....11	Grant .....22	Lafayette .....33	Pepin .....46	Shawano .....58	Wood .....71
Crawford .....12	Green .....23	Langlade .....34	Pierce .....47	Sheboygan .....59	
Dane .....13	Green Lake ....24	Lincoln .....35	Polk .....48	Taylor .....60	