



WISCONSIN DEPARTMENT OF REVENUE
PO BOX 8902
MADISON, WI 53708-8902

State of Wisconsin • DEPARTMENT OF REVENUE

REGISTRATION UNIT
2135 RIMROCK RD PO BOX 8902 MADISON, WI 53708-8902
PHONE: 608-266-2776 FAX: 608-264-6884
EMAIL: sales10@revenue.wi.gov WEBSITE: www.revenue.wi.gov

July 10, 2012
Letter ID:

DESIGNATED NEW BUSINESS
456 MAIN STREET
ANYWHERE, WI 12345

Wisconsin Business Tax Registration

Thank you for registering with the Wisconsin Department of Revenue. We hope you enjoy a prosperous and rewarding future in your new business. In this letter, we provide you with information and services about your tax filing and payment responsibilities. Please keep this letter as a reference guide. We are here to serve you!

Included in this packet

Guides you to what is included in the Business Tax Registration packet.

- **Account information** - Your account information and details. See below.
- **Registration certificate** - Review the information on your certificate to make sure it's correct. If you are authorized to sell alcoholic beverages, you must display this certificate at all times at the business location shown on your certificate. See enclosed document.
- **Seller's permit** - This is required for every individual, partnership, corporation, or other organization making retail sales, leases, or rentals of tangible personal property or taxable services in Wisconsin, unless all sales are exempt from sales or use tax. See enclosed document.
- **Form S-807** - You are required to file your returns electronically. See enclosed document.
- **Ownership changes** - A list of information needed if you plan to change ownership. See the "Did you make changes to your ownership" section for instructions.
- **Electronic filing requirement information** - This requirement takes effect within 90 days. See page 2.

Account Information

Account information is easy to find in one place.

Type of Tax Account	Tax Account Number	Beginning Effective Date	Filing Frequency	First Return Due
Local Exposition Tax		8/1/2012	Quarterly	10/31/2012
Withholding Tax		10/1/2012	Quarterly	1/31/2013
Sales & Use Tax		8/1/2012	Monthly	10/1/2012

Account details

Account details are easy to find in one place.

Sales and Use Tax

- Monthly filing basis - **Your tax return (Form ST-12) is due on the last day of the month following the month for which the return is being filed.**
- You need to file a monthly tax return, even if you don't have any sales and use tax to report during the month. If you don't file, we will send you an estimate of the tax.
- For questions about sales and use tax, view Publication 201, "Wisconsin Sales and Use Tax Information" located at www.revenue.wi.gov or call 608-266-1961 to order it.
- You are required to electronically file your sales and use tax returns beginning 90 days after receiving this letter, per Wisconsin administrative rule section 11.01. If the due date for your first return, listed on the first page of this letter, falls within the 90 days, you still need to file and pay by the due date. You can file this first return and payment electronically or by using our online form located at www.revenue.wi.gov/salesanduse/ and select Form ST-12 - Sales and Use Tax Return.

Withholding Tax

- Quarterly filing basis - **Your withholding report (Form WT-6) must be filed on or before the last day of the month following the quarter for which you are filing.**
- If you don't file, we will send you an estimate of the tax.
- You also need to file an Employer's Annual Reconciliation of Tax Withheld From Wages (Form WT-7), even if you don't withhold any wages during the year. The WT-7 is due on January 31 each year. If you don't file, we will send you an estimate of the tax.
- For questions about withholding tax, view Publication 166, "Wisconsin Employer's Withholding Tax Guide" located at www.revenue.wi.gov or call 608-266-1961 to order it.
- You are required to electronically file (e-file) your withholding tax reports beginning 90 days after receiving this letter, per Wisconsin administrative rule section 2.04(2)(de). If the due date for your first return, listed on the first page of this letter, falls within the 90 days, you still need to file and pay by the due date. You can file this first return and payment electronically or by using our online form located at www.revenue.wi.gov/withholding and select Form WT-6 - Withholding Tax Deposit Report.

Local Exposition Tax

- You are registered to collect one or more of the following local exposition tax types:
 - Basic room tax
 - Additional room tax
 - Food and beverage tax
 - Car rental tax
- Quarterly filing basis - **Your tax return (Form EX-012) is due on the last day of the month following the end month of the quarter for which the return is being filed.**
- You need to file Form EX-012, even if you don't have any local exposition tax to report during the quarter. If you don't file, we will send you an estimate of the tax.
- For questions about local exposition tax, view Publication 410, "Local Exposition Taxes", located at www.revenue.wi.gov or call 608-266-1961 to order it.
- You can file your returns and make your payments electronically using *My Tax Account*.

Electronic filing information

Electronic filing and other important information is listed in sections to make it easy to find.

Many business tax returns and payments are required to be filed electronically. The requirement for each tax type is included in the "Account details" section above. Most business taxes are included in My Tax Account, the department's free online business tax system. It is available 24 hours a day, seven days a week and allows you to view your account information, file and amend returns, make payments and much more. You can register for *My Tax Account* at tap.revenue.wi.gov.

You may request a waiver if the e-filing requirement causes hardship for your business. Request a waiver in writing using the "Electronic Payment Waiver Request" (Form EFT-102) at www.revenue.wi.gov/businesses and select "Request an e-file waiver" under How Do I?

Registration certificate

- Contains a list of all permits, licenses or certificates you registered for
- Confirms you are registered with the department for those tax types
- If you are authorized to sell alcoholic beverages, you must display this certificate at all times at the business location listed on your certificate
- Keep this certificate for proof of registration
- This certificate is not transferable
- If you are operating from more than one business location, your registration certificate will list each business location on a second page attachment

Did you make changes to your ownership?

If you change ownership of your business, your business name, your business address, or if you discontinue or sell your business, contact us:

Include the following information

- Account number(s) impacted by the change
- Legal/real name of your business
- Federal Employer Identification Number (FEIN)
- Business name(s)
- Type of change being made
- Effective date of the change

Business tax forms and assistance

During business hours:

Call: (608) 266-2776

Email: dorbusinessstax@revenue.wi.gov

After business hours:

Visit: www.revenue.wi.gov

Business tax forms, instructions, and publications are available for download on our website.