

CERTIFICATE OF COMPLIANCE -- STATE OF WISCONSIN (effective 10/1/2009)

Revised January 2008*

SECTION	TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS	DESCRIPTION	Is this requirement met by law, regulation or administrative practice (Yes or No). Enter N/A when not applicable.	If so, provide the citation for legal authority (statute, case, regulation, etc.)	For SST conforming changes, provide effective dates.	Notes (e.g., administrative practices, noncompliance explanations, etc.)
Section 301	State level administration					
		Does the state provide state level administration of state and local sales and use taxes?	Yes - Law	77.65(4)(i) and 77.76(1) and (2)		
		Are sellers only required to register with, file returns and remit funds to a state-level authority?	Yes - Law	77.65(4)(i), 77.74 and 77.75	10/1/09	
		Does the state provide for the collection of any local taxes and distribute them to the appropriate taxing jurisdictions?	Yes - Law	77.65(4)(i), 77.76(1), (2), (3), (3m) and (3p)		
		Are audits conducted only by the state or by others authorized by the state to conduct an audit that includes both state and local taxes?	Yes - Law	77.65(4)(i), 77.76(2) and 77.59(2m)	10/1/09	
		Are local jurisdictions prohibited from conducting independent sales or use tax audits of sellers registered under the Agreement?	Yes - Law	77.65(4)(i), 77.76(2)		
Section 302	State and local tax base					
		Is the tax base for local jurisdictions identical to the state tax base, excluding federal prohibitions, motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes?	Yes - Law	77.65(4)(h), 77.52(1) and (2)(a), 77.71(1), (2), (3) and (4)	10/1/09	
Section 303	Seller registration					
		Is the state capable of pulling registration information from the central registration system?	Yes - Law	77.65(4)(f)		This system is being worked on and will be ready prior to Wisconsin becoming a member on October 1, 2009.
		Does the state exempt a seller without a legal obligation to register from paying registration fees?	Yes - Law	73.03(50b)	10/1/09	
		Does the state allow a seller to register on the central registration system without a signature?	Yes - Law	73.03(50)(d) and 77.51(17r)	10/1/09	
		Does the state allow an agent to register a seller on the central registration system?	Yes - Law	73.03(50)(d), 77.52(7) and 77.52(7b)	10/1/09	

Section 304	Notice for state tax changes					
	Failure to meet these does not take a state out of compliance.	A1. Does the state provide sellers with as much advance notice as practicable of a rate change?	Yes - Law	77.61(18)	10/1/09	The last state tax rate change in Wisconsin was in 1982. The Department will provide as much notice as possible with respect to any subsequent rate change.
		A2. Does the state limit the effective date of a rate change to the first day of a calendar quarter?	Yes - Law	77.61(18)	10/1/09	
		A3. Does the state notify sellers of legislative changes in the tax base and amendments to sales and use tax rules and regulations?	Administrative practice - Yes			The Wisconsin Tax Bulletin and the Sales and Use Tax Report are both prepared by the Department, and contain descriptions and notices of all sales and use tax law changes. In addition, the Wisconsin Administrative Register identifies changes to the Administrative rules.
		B. Does the state limit the relief of the sellers obligation to collect sales or use taxes for that member state if the seller failed to receive notice or the state failed to provide notice or limit the effective date of a rate change.	N/A		10/1/09	The Wisconsin Statutes require at least 30 days notice and therefore this is not an issue for Wisconsin.
Section 305	Local rate and boundary change					
		Does the state have local jurisdictions that levy a sales or use tax? If yes, answer the following questions.	Yes - Law	77.70, 77.705 and 77.706	10/1/09	
		A. Does the state limit the effective date of local rate changes to the first day of a calendar quarter after a minimum of 60 days notice?	Yes - Law	77.65(4)(j), 77.70, 77.705 and 77.706	10/1/09	120 days notice is required for all local rate changes
		B. Does the state limit the effective date of local rate changes from catalog sales wherein the purchaser computed the tax based on local tax rates published in the catalog only on the first day of a calendar quarter after a minimum of 120 days notice?	Yes - Law	77.65(4)(j), 77.70, 77.705 and 77.706	10/1/09	120 days notice is required for all local rate changes
		C. Does the state limit local boundary changes for the purposes of sales and use taxes to the first day of calendar quarter after a minimum of 60 days notice?	Yes - Law	77.65(4)(k), Article XIII, sec. 7, Wisconsin Constitution		Boundaries of local taxes covered by SSTP in Wisconsin are all defined by county lines. A change in a boundary would require a constitutional change that would result in more than a 60 day notice.
		D. Does the state provide and maintain a database with boundary changes?	Yes - Law	77.65(3), 73.03(61)(f)	10/1/09	Working on finalizing
		E. Does the state provide and maintain a database identifying all jurisdictional rate information using the FIPS codes?	Yes - Law	77.65(3), 73.03(61)(f)	10/1/09	The database is designed in accordance with the requirements of the SSTGB's "Rate and Boundary Databases Instructional Paper" (August 2005).
		F1. Does the state provide and maintain a database that assigns each five digit and nine digit zip code within the member state to the proper tax rate and jurisdiction?	Yes - Law	77.65(3), 73.03(61)(f)	10/1/09	The database is designed in accordance with the requirements of the SSTGB's "Rate and Boundary Databases Instructional Paper" (August 2005).
		F2. Does the state apply the lowest combined tax rate imposed in a zip code if the area in that zip code includes more than one tax rate?	Administrative practice	77.65(3), 73.03(61)(f)	10/1/09	The database is designed in accordance with the requirements of the SSTGB's "Rate and Boundary Databases Instructional Paper" (August 2005).

		G. Does the state provide address-based boundary database records for assigning taxing jurisdictions and their associated rates? If yes, answer the following questions.	No			
		1. Are the records in the same format as database records in F?	N/A			
		2. Do the records meet the requirements of the Federal Mobile Telecommunications Sourcing Act?	N/A			
		H. If the state has met the requirements of subsection (F) and elected to certify vendor provided address-based databases for assigning tax rates and jurisdiction:				
		1. Are those databases in the same format as the database records approved pursuant to (G) of this section?	N/A			
		2. Do those databases meet the requirements of the Federal Mobil Telecommunications Sourcing Act (4 U.S.C.A. Sec. 119 (a))?	N/A			
Section 306	Relief from certain liability					
		Does the state relieve sellers and CSPs from liability to the state and its local jurisdictions for collecting the incorrect amount of tax because of reliance on state provided data on rates, boundaries, and jurisdiction assignments?	Yes - Law	77.59(9n)(a) and (b)	10/1/09	
Section 307	Database requirements and exceptions					
		A. Does the state provide a database per Section 305, in downloadable format?	Yes - Law	73.03(61)(f)	10/1/09	
		If the state designates a vendor to provide the Section 305 database does the vendor's database meet the requirements of Sections 305, 306 and 307 and is provided at no cost to the user of the database?	N/A			
Section 308	State and local tax rates					
		A1. Does the state have more than one state sales and use tax rate on items of personal property or services?	No			
		A2. Does the state have a single additional tax rate on food and food ingredients and drugs as defined by state law pursuant to the Agreement?	No			
		B1. If the state has local jurisdictions with a sales or use tax, does any local jurisdiction have more than one sales tax rate or one use tax rate?	No	77.70, 77.705 and 77.706, 77.71(1), (2), (3) and (4)	10/1/09	
		B2. If the state has local jurisdictions with a sales and use tax are the local sales and use tax rates identical?	Yes - Law	77.70, 77.705 and 77.706, 77.71(1), (2), (3) and (4)	10/1/09	

Section 310: General sourcing rules					
		A. Does the state source a retail sale, excluding lease or rental, of a product as follows:			
	CRIC INTERPRETATION ADOPTED SEPTEMBER 20, 2007	1. If received at business location of seller, then sourced to that location?	Yes - Law	77.522(1)(b)1.	10/1/09
		2. If not received at business location of seller, then sourced to location of receipt?	Yes - Law	77.522(1)(b)2.	10/1/09
		3. If subsections 1 & 2 do not apply, then sourced to address of purchaser in business records of seller that are maintained in ordinary course of seller's business?	Yes - Law	77.522(1)(b)3.	10/1/09
		4. If subsections 1, 2 & 3 do not apply, then sourced to address of purchaser obtained during consummation of sale, including address of purchaser's payment instrument, if no other address is available?	Yes - Law	77.522(1)(b)4.	10/1/09
		5. If subsections 1, 2, 3 & 4 do not apply, including the circumstance in which the seller is without sufficient information to apply the previous rules, then sourced to location from which tangible personal property was shipped, from which digital good or computer software delivered electronically was first available for transmission by seller, or from which service was provided.	Yes - Law	77.522(1)(b)5. and 77.522(2)(a)	10/1/09
		B. Does the state source a lease or rental of tangible personal property as follows:			
		1. If recurring periodic payments, the first periodic payment is sourced the same as a retail sale. Subsequent payments are sourced to the primary property location for each period covered by the payment?	Yes - Law	77.522(3)(a)	10/1/09
		2. If no recurring periodic payments, then sourced in accordance with rules of retail sale?	Yes - Law	77.522(3)(a)	10/1/09
	CRIC INTERPRETATION ADOPTED APRIL 18, 2006	C. Does the state source a lease or rental of motor vehicles, trailers, semi-trailers, or aircraft that do not qualify as transportation equipment as follows:			
		1. If recurring periodic payments, then sourced to primary property location?	Yes - Law	77.522(2)(b)	10/1/09
		2. If no recurring periodic payments, then sourced in accordance with rules of retail sale?	Yes - Law	77.522(3)(b)	10/1/09
		D. Does the state source the retail sale, including lease or rental, of transportation equipment in accordance with rules for retail sale?	Yes - Law	77.522(3)(c)	10/1/09
		1. Does the state define transportation equipment pursuant to in Section 310, subsection D?	Yes - Law	77.522(1)(a)2.	10/1/09

Section 310.1	Election for Origin-Based sourcing	Effective January 1, 2010				
		Has the state elected to source the retail sale of tangible personal property and digital goods on where the order is received?	No			
		Does the state comply with all the provisions of 310.1 B and C?	N/A			
Section 311	General sourcing definitions					
		For the purposes of Section 310, subsection (A), does the state define the terms "receive" and "receipt" to mean: taking possession of tangible personal property, making first use of services, or taking possession or making first use of digital goods, whichever comes first? Note: The terms "receive" and "receipt" do not include possession by a shipping company on behalf of the purchaser.	Yes - Law	77.522(1)(a)1.	10/1/09	
Section 313	Direct mail sourcing					
		A 1. Does the state relieve the seller of the obligation to collect, pay or remit tax upon receipt of the direct mail form?	Yes - Law	77.522(1)(c)	10/1/09	Exemption certificate claiming direct mail is equivalent to direct mail form.
		2. Does the state provide that upon receipt of delivery information, the seller shall collect tax according to purchaser's submitted information and in the absence of bad faith, seller is relieved of further liability?	Yes - Law	77.522(1)(c)	10/1/09	
		B. Does the state require the seller to collect tax pursuant to Section 310 (A)(5) if the purchaser does not have direct pay permit and does not provide Direct Mail Form or delivery information?	Yes - Law	77.522(1)(c)	10/1/09	Exemption certificate claiming direct mail is equivalent to direct mail form.
		C. Does the state provide that if purchaser provides documentation of direct pay authority, the purchaser is not required to provide a Direct Mail Form or delivery information to the seller?	Yes - Law	77.522(1)(c)	10/1/09	
Section 314	Telecom sourcing rule					
		A. Except as required in subsection C below, does the state source telecommunication services sold on a call-by-call basis to each level of taxing jurisdiction where the call originates and terminates in that jurisdiction or each level of taxing jurisdiction where the call either originates or terminates and in which service address is located?	Yes - Law	77.522(4)(b)	10/1/09	
		B. Except as required in subsection C below, does the state source telecommunication service to the customer's place of primary use if sold on a basis other than call-by-call basis?	Yes - Law	77.522(4)(c)	10/1/09	

		C1. Does the state source the sale of mobile telecommunication service, other than air-to-ground radiotelephone service and prepaid calling service, to customer's place of primary use as required under Mobile Telecommunications Sourcing Act?	Yes - Law	77.522(4)(d)	10/1/09
		C2. Does the state source the sale of post-paid calling service to the origination point of the telecommunication signal as first identified by either the seller's telecommunication system or information received by the seller from its service provider, where system used to transport signals is not that of the seller?	Yes - Law	77.522(4)(e)	10/1/09
		C3. Does the state source the sale of prepaid wireless calling service in accordance with Section 310 of the Agreement, including the option of the location associated with the mobile telephone number for prepaid wireless calling service?	Yes - Law	77.522(4)(f)	10/1/09
		C4a. For the sale of private communication service, does the state source a separate charge related to a customer channel termination point to each level of jurisdiction in which such customer channel termination point is located?	Yes - Law	77.522(3)(g)1.	10/1/09
		C4b. For the sale of private communication service, does the state source to the jurisdiction in which the customer channel termination points are located when all customer termination points are located entirely within one jurisdiction or levels of jurisdictions?	Yes - Law	77.522(4)(g)2.	10/1/09
		C4c. For the sale of private communication service, does the state source fifty percent in each level of jurisdiction in which the customer channel termination points are located when service for segments of a channel between two customer channel termination points located in different jurisdictions and which segment of channel are separately charged ?	Yes - Law	77.522(4)(g)3.	10/1/09
		C4d. For the sale of private communication service, does the state source to each jurisdiction based on the percentage determined by dividing the number of customer channel termination points in such jurisdiction by the total number of customer channel termination points when service for segments of a channel located in more than one jurisdiction or levels of jurisdiction and which segments are not separately billed?	Yes - Law	77.522(4)(g)4.	10/1/09
		D. Does the state source the sale of Internet access service to the customer's place of primary use?	Yes - Law	77.522(4)(h)	10/1/09

		E. Does the state source the sale of an ancillary service to the customer's place of primary use?	Yes - Law	77.522(4)(i)	10/1/09
Section 315	Telecom sourcing definitions				
		Does the state define the following terms in sourcing telecommunications:			
		A. Air-to-ground radiotelephone service?	Yes - Law	77.522(4)(a)1.	10/1/09
		B. Ancillary services?	Yes - Law	77.51(1ba)	10/1/09
		C. Call-by-call basis?	Yes - Law	77.522(4)(a)2.	10/1/09
		D. Communications channel?	Yes - Law	77.522(4)(a)3.	10/1/09
		E. Customer?	Yes - Law	77.522(4)(a)4.	10/1/09
		F. Customer channel termination point?	Yes - Law	77.522(4)(a)5.	10/1/09
		G. End user?	Yes - Law	77.522(4)(a)6.	10/1/09
		H. Home service provider?	Yes - Law	77.522(4)(a)7.	10/1/09
		I. Mobile telecommunications service?	Yes - Law	77.522(4)(a)8.	10/1/09
		J. Place of primary use?	Yes - Law	77.522(4)(a)9.	10/1/09
		K. Post-paid calling service?	Yes - Law	77.522(4)(a)10.	10/1/09
		L. Prepaid calling service?	Yes - Law	77.51(10d)	10/1/09
		M. Prepaid wireless calling service?	Yes - Law	77.51(10f)	10/1/09
		N. Private communication service?	Yes - Law	77.51(10s)	10/1/09
		O. Service address?	Yes - Law	77.51(17m)	10/1/09
Section 316	Enactment of Exemptions				
		Product-based exemptions. If the state exempts a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?			
		Product-based exemptions. Can the state confirm that where the Agreement has a definition for a product that the state exempts, the state does not exempt specific items included within that product definition unless the definition sets out an exclusion for such item.	Yes - Law	77.54 and 77.55	10/1/09
		Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?	Yes - Law	77.54 and 77.55	10/1/09
		Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes such item.	Yes - Law	77.54 and 77.55	10/1/09
Section 317	Administration of exemptions				
		A. Does the state provide for the following in regard to purchasers claiming exemption:			
		1. Seller shall obtain identifying information from purchaser and reason for claiming exemption?	Yes - Law	77.52(13) and (14) and 77.53(10) and (11)	10/1/09

		2. Purchaser is not required to provide signature, unless paper exemption certificate?	Yes - Law	77.52(14) and 77.53(11)	10/1/09	
		3. Seller shall use standard form for claiming exemption electronically?	Yes - Law	77.52(13) and (14) and 77.53(10) and (11)	10/1/09	
		4. Seller shall obtain same information for proof regardless of medium?	Yes - Law	77.52(14) and 77.53(11)	10/1/09	
		5. Does the state issue identification numbers to exempt purchasers that must be presented to sellers?	No			Wisconsin only issues Certificate of Exempt Status numbers to certain nonprofit and governmental entities. Identification numbers are not issued at this time to purchasers such as farmers, manufacturers, etc. who may qualify for use-based exemptions.
		6. Seller shall maintain records of exempt transaction and provide to state when requested?	Yes - Law	77.61(9) and (12)		
	The Governing Board has not defined "does not burden sellers". The burden is on each state to prove that something other than a direct pay permit or exemption certificate meets this provision.	7. Does the state administer use-based and entity-based exemptions when practicable through a direct pay permit, an exemption certificate, or another means that does not burden sellers.	Yes - Law	77.52(13) & (14) and 77.53(10) & (11)	10/1/09	
		8. In the case of drop shipment sales, does the state allow a third party vendor to claim a resale exemption based on an exemption certificate provided by its customer/re-seller or any other acceptable information available to the third party vendor evidencing qualification for a resale exemption, regardless of whether the customer/re-seller is registered to collect and remit sales and use tax in the state where the sale is sourced?	Yes	Repealed sec. 77.51(14)(d)	10/1/09	Prior to the repeal of section 77.51(14)(d), Wisconsin would not have allowed a registered drop shipper to accept a resale certificate from the reseller if the reseller was not registered in Wisconsin. The new definition of "retail sale" and "sale" do not include sales for resale, regardless of whether or not the reseller is registered in Wisconsin.
		B. Does the state relieve the seller from any tax if determined that purchaser improperly claimed exemption and hold purchaser liable, assuming the exceptions in the section?	Yes - Law	77.52(13), (14)(a) and (15), 77.53(10), (11)(a) and (12)	10/1/09	
		C. Does the state relieve a seller of the tax otherwise applicable if the seller obtains a fully completed exemption certificate or captures the relevant data elements required under the Agreement within 90 days subsequent to the date of sale?	Yes - Law	77.52(13), (14)(a) and (15), 77.53(10), (11)(a) and (12)	10/1/09	
	The answer to this question does not impact certification, but it would provide information to taxpayers.	2. Does the state require purchasers to update exemption certificate information or to reapply with the state to claim certain exemption?	No			Exemption certificates marked "Continuous" are good indefinitely in Wisconsin as long as the information contained on the exemption certificate is still accurate.

		3. Does the state relieve a seller of tax if the seller obtains a blanket exemption certificate for a purchaser with which the seller has a recurring business relationship?	Yes - Law	77.52(13) and 77.53(10)	10/1/09	Section Tax 11.14, Exemption Certificates, Wis. Adm. Code provides that "continuous" exemption certificates may be given.
Section 318	Uniform tax returns					
		A. Does the state require the filing of only one tax return for each taxing period for each seller for the state and all local jurisdictions?	Yes - Law	77.58(2), (3)(a) and (b)	10/1/09	
		B. Does the state require that returns be filed no sooner than the twentieth day of the month following the month in which the transaction occurred?	Yes - Law	77.58(1) and 2)		No returns are due before the 20th day of the month following the month in which the transaction occurred.
		C. Does the state allow a Model 1, Model 2, or Model 3 seller to submit its sales and use tax returns in a simplified format that does not include more data fields than permitted by the governing board?	Yes - Law	77.58(3)(b)	10/1/09	The Department administratively will not require more data fields than permitted by the Governing Board.
		D. Does the state allow any seller that is registered under the Agreement, which does not have a legal requirement to register in the member state, and is not a Model 1, 2, or 3 seller, to file a return no more often than once a year unless the seller has accumulated more than \$1,000 in state and local taxes?	Yes - Law	77.58(2) and (5)		Once a seller's reporting period is set-up, the seller will report for that period, regardless of the amount of state and local taxes they have accumulated. If Wisconsin wants them to change their reporting period in the future, they will be notified in writing by the Department of that change.
		1. Does the state provide to the seller the returns required by that state?	Administrative practice			Paper returns are mailed to those who are not required to file returns electronically. In addition, returns are also available from any of the Department's offices located throughout the state and from the Department's website.
		E. Would the state make available to all sellers a uniform sales and use tax return developed with other states?	Yes - Law	77.65(3), (4)(d)		
Section 319	Uniform rules for remittance of funds					
		A1. Does the state require more than one remittance for each return?	No	77.58(1)		
		A2. If the state requires more than one remittance for each return does it do so only if: (1) seller collects more than \$30,000 in sales and use taxes in state during preceding year, (2) any additional remittance to be determined through a calculation method, and (3) the seller is not required to file additional return?	N/A			
		C. Does the state allow payment to be made by both ACH Credit & ACH Debit?	Yes - Law and Administrative Practice	77.58(1m) and sec. Tax 1.12, Wis. Adm. Code		
		D. Does the state provide an alternative method for "same day" payment if electronic fund transfer fails (electronic check or Fed Wire)?	Yes - Law	77.61(14)		Taxpayers may also contact the Department immediately upon notice that the EFT failed and their account will be flagged and any interest and penalties will not be imposed provided payment is made within the advised extended time for payment. This procedure is followed on a case-by-case basis.

		E. Does the state provide that if a due date falls on a legal banking holiday in the state, the taxes will be due on the next business day?	Yes - Law and Administrative Practice	990.001(4)(b) and (c)		Wisconsin Tax Bulletin 59-16
		F. Does the state require that any data that accompanies a remittance to be formatted using uniform tax type and payment type codes?	Yes - Law	77.65(4)(d) and 77.58(3)(b)	10/1/09	
Section 320	Uniform rules for recovery of bad debts					
		A. Does the state allow a seller to take a deduction from taxable sales for bad debts?	Yes - Law	77.585(1)(a) and (b)	10/1/09	
		B. Does the state use the definition of bad debt found in 26 U.S.C. Sec. 166 as basis for calculating a bad debt recovery, excluding: financing charges or interest; sales or use taxes charged on purchase price; uncollectible amounts on property that remains in possession of seller until full price paid; expenses incurred in attempt to collect debt, and repossessed property?	Yes - Law	77.585(1)(a)	10/1/09	
		C1. Does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and is eligible be deducted for federal income tax purposes?	Yes - Law	77.585(1)(b)	10/1/09	
		C2. If the seller is not required to file a federal income tax return does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and would be eligible be deducted for federal income tax purposes if the seller was required to file a federal return?	Yes - Law	77.585(1)(b)	10/1/09	
		D. Does the state require that, if a deduction is taken for a bad debt and the debt is subsequently collected in whole or in part, the tax on the amount so collected must be paid and reported on the return files for the period in which the collection is made?	Yes - Law	77.585(1)(b)	10/1/09	
		E. Does the state provide that, when the amount of a bad debt exceeds taxable sales for period when written off, a refund claim may be filed within the applicable statute of limitations (measured from due date of return on which bad debt could first be claimed)?	Yes - Law	77.585(1)(d)	10/1/09	
		F. Does the state provide that if filing responsibilities are assumed by a CSP, the state allows the CSP to claim, on behalf of the seller, any bad debt allowance?	Yes - Law	77.585(1)(e)	10/1/09	

		G. Does the state provide that, for purposes of reporting payment on previously claimed bad debt, any payments made are applied first proportionately to taxable price of property or service and sales tax thereon, and secondly to interest, service charges, and any other charges?	Yes - Law	77.585(1)(c)	10/1/09	
		H. Does the state permit allocation of a bad debt among states if the books and records of a the party support allocation among states?	Yes - Law	77.585(1)(f)	10/1/09	
Section 321	Confidentiality and privacy protections under Model 1					
		E. Does the state provide public notification to consumers, including exempt purchasers, of state's practices relating to collection, use and retention of personally identifiable information?	Yes - Law	77.61(5m)(e)	10/1/09	
		F. Does the state provide that when any personally identifiable information is no longer required for purposes in Section 321 subsection (D)(4), such information shall no longer be retained by state?	Yes - Law	77.61(5m)(f)	10/1/09	
		G. Does the state provide that when personally identifiable information regarding an individual is retained by or on behalf of state, the state shall provide reasonable access to information by such individual and a right to correct inaccurate information?	Yes - Law	77.61(5m)(g)	10/1/09	
		H. Does the state provide that if anyone other than a member state or person authorized by state law or the Agreement seeks to discover personally identifiable information, state makes reasonable and timely effort to notify the individual of the request?	Yes - Law	77.61(5m)(h)	10/1/09	
		I. Is the state's privacy policy subject to enforcement by state's AG or other appropriate government authority?	Yes - Law	77.61(5)		The attorney general's office is ultimately responsible for enforcement.
Section 322	Sales tax holidays					
		A. Does the state have sales tax holidays?	No			
		1. If a state has a holiday, does the state limit the holiday exemption to items that are specifically defined in Agreement and apply the exemptions uniformly to state and local sales and use taxes?	N/A			
		2. If a state has a holiday, does the state provide notice of the holiday at least 60 days prior to first day of calendar quarter in which holiday will begin?	N/A			
		B1. If a state's holiday includes a price threshold, does the state provide that the threshold includes only items priced below threshold?	N/A			

		B2. If a state's holiday includes a price threshold, does the state exempt only a portion of the price of an individual item during holiday?	N/A			
		C. Does the state meet each of the procedural requirements for holidays?	N/A			
		1. Layaway sales?	N/A			
		2. Bundled sales?	N/A			
		3. Coupons and discounts?	N/A			
		4. Splitting of items normally sold together?	N/A			
		5. Rain checks?	N/A			
		6. Exchanges?	N/A			
		7. Delivery charges?	N/A			
		8. Order date and back orders?	N/A			
		9. Returns?	N/A			
		10. Different time zones?	N/A			
Section 323	Caps and thresholds					
		1. Does the state have any caps or thresholds on the application of rates or exemptions based on the value of a transaction or item?	Yes - Law	77.51(12m)(b)7. and 8. and 77.51(15b)(b)7. and 8.	10/1/09	This is a permitted exception under the SSUTA relating to mobile homes and manufactured homes.
		2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer?	Yes - Law	77.585(9)(a)	10/1/09	Exemption is capped based on amounts approved by the Department of Commerce. Purchaser must pay the tax and then claim the deduction on their own return so no additional burden is placed on the retailer.
		B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item?	Yes - Law	77.79 and 77.71(1), (2), (3) and (4)	10/1/09	Same caps and thresholds in place for state tax purposes also apply for county and stadium tax purposes.
Section 324	Rounding rule					
		1. Does the state provide that the tax computation must be carried to the third decimal place?	Yes - Law	77.61(3m)	10/1/09	
		2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?	Yes - Law	77.61(3m)	10/1/09	
		B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?	Yes - Law	77.61(3m)	10/1/09	
		B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?	Repealed 77.61(3)		10/1/09	Repealed sec. 77.61(3) which previously required use of the bracket system.
Section 325	Customer refund procedures					

		C. Does the state provide that a cause of action against seller does not accrue until the purchaser has provided written notice to the seller and the seller has had 60 days to respond? Notice must contain information necessary to determine validity of request.	Yes - Law	77.59(9p)(a) and (b)	10/1/09	
		D. Does the state provide for uniform language in regard to presumption of a reasonable business practice when a seller: i) uses either a provider or a system, including a proprietary system, that is certified by the state; and ii) has remitted to state all taxes collected, less deductions, credits or collection allowances?	Yes - Law	77.59(9r)	10/1/09	
Section 326	Direct pay permits					
		Does the state provide for a direct pay authority that allows the holder of a direct pay permit to purchase otherwise taxable goods and services without payment of tax to the supplier at the time of purchase?	Yes - Law	77.52(17m)		
Section 327	Library of definitions					
		A. If term defined in Library appears in state's statutes, rules or regulations, has the state adopted the definition in substantially the same language as the Library definition?	Yes - Law	77.51 through 77.79	10/1/09	All definitions in the SSUTA that are also used in the Wisconsin Statutes have been adopted in substantially the same language. In some areas the drafter may have determined that certain words or phrases are duplicative or not needed. The intent of the adoption by Wisconsin of the definitions is to be in substantial compliance with the SSUTA.
		B. Can the state confirm that it does not use a Library definition that is contrary to meaning of Library definition?	Yes - Law	77.51 through 77.79	10/1/09	Definitions in the Library of Definitions were compared to the state definitions.
	CRIC INTERPRETATION ADOPTED AUGUST 29, 2006	C. Except as provided in Section 316 and Library, can the state confirm that it imposes tax on all products and services included within each definition or exempt from tax all products or services within each definition?	Yes - Law	77.51 through 77.79	10/1/09	The intent of the adoption by Wisconsin of the definitions is to be in substantial compliance with the SSUTA.
Section 328	Taxability matrix					
		A1. Has the state completed its taxability matrix in the downloadable format approved by Governing Board?	Completed		10/1/09	Matrix has been completed using the Governing Board form.
		A2. Does the state provide notice of changes in the taxability matrix as required by the Governing Board?	Yes - Law	77.59(9n)	10/1/09	
		B. Does the state relieve sellers and CSPs from liability to the state and its local jurisdictions for having charged and collected incorrect tax resulting from erroneous data in the matrix?	Yes - Law	77.59(9n)	10/1/09	
		C. If the state taxes specified digital products, has the state noted such in the taxability matrix?	Yes - Law	77.52(1)(d)	10/1/09	

		D. If the state has a sales tax holiday, has the state noted the exemption in the taxability matrix?	N/A			Wisconsin has not enacted any sales tax holidays.
Section 329	Effective date for rate changes					
		Does the state provide that the effective date of rate changes for services covering a period starting before or ending after the statutory effective date is as follows:				
		1. For a rate increase, the new rate shall apply to the first billing period starting on or after the effective date?	Yes - Law	77.61(17) & 77.77(1)(a) and (b)	10/1/09	
		2. For a rate decrease, new rate shall apply to bills rendered on or after the effective date?	Yes - Law	77.61(17) & 77.77(1)(a) and (b)	10/1/09	
Section 330	Bundled Transactions					
		A. Has the state adopted and does the state utilize the core definition of "bundled transaction" to determine tax treatment?	Yes - Law	77.51(1f) and 77.52(20)	10/1/09	
		C. Can the state confirm that for bundled transactions that include telecommunication service, ancillary service, internet access, or audio or video programming service the following rules apply:				
		1. For transactions that include both taxable and nontaxable items, the price attributable to nontaxable items is exempt if the provider can identify the price by reasonable and verifiable standards from its books and records.	Yes - Law	77.52(20)(b)	10/1/09	This provision may be applied at the retailer's option for any bundled transaction.
		2. For transactions that include products subject to different tax rates, the total price may be treated as attributable to the products subject to tax at the highest tax rate unless the provider can identify by reasonable and verifiable standards the portion of the price attributable to the products subject to tax at the lower rate from its books and records that are kept in the regular course of business for other purposes, including, but not limited to, non-tax purposes?	N/A			Wisconsin does not tax different products at different rates.
Section 331	Relief from certain liability for purchasers	Effective on or after January 1, 2009				
		A. Does the state provide relief for purchasers from liability for penalty to that state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the following circumstances:				
		1. A purchaser's seller or CSP relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	Yes - Law	77.59(9n)(c)	10/1/09	

		2. A purchaser holding a direct pay permit relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	Yes - Law	77.59(9n)(c)	10/1/09	
		3. A purchaser relied on erroneous data provided by the state in the taxability matrix completed by the state pursuant to Section 328?	Yes - Law	77.59(9n)(c)	10/1/09	
		4. A purchaser using databases pursuant to subsections (F), (G), and (H) of Section 305 relied on erroneous data provided by the state on tax rates, boundaries, or taxing jurisdiction assignments?	Yes - Law	77.59(9n)(c)	10/1/09	
		B. (Except where prohibited by a member state's constitution) Does the state relieve a purchaser from liability for tax and interest to the state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the circumstances described in Section 331 A, provided that, with respect to reliance on the taxability matrix completed by the state pursuant to Section 328, such relief is limited to the state's erroneous classification in the taxability matrix of terms included in the Library of Definitions as "taxable" or "exempt", "included in sales price" or "excluded from sales price" or "included in the definition" or "excluded from the definition".	Yes - Law	77.59(9n)(c)	10/1/09	
Section 332	Specified Digital Products					
		A. Does the state include specified digital products, digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?	No			
		D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?	Yes - Law	77.52(1)(d)	10/1/2009	Tax is only imposed on "retail sale" which would not include sales for resale or to others who are not end users.
		D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?	Yes - Law	77.52(1)(d)	10/1/2009	Tax is specifically imposed on both permanent and less than permanent use.

		D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?	Yes - Law	77.52(1)(d)	10/1/2009	Tax is imposed and applies regardless of whether there is or is not a continued payment required.
		D4. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?	Same as D.3	Same as D.3	Same as D.3	Same as D.3
		G. Is the state's tax treatment of the sale of a digital code the same as the tax treatment of specified digital product to which the digital code relates?	Yes - Law	77.51(1a)(b). 77.51(17x)	10/1/2009	
Section 333	Use of Specified Digital Products	Effective January 1, 2010				
		Does the state include any product transferred electronically in its definition of tangible personal property?	Yes	77.51(20)		Prewritten computer software.
Section 401	Seller participation					
		A. Does the state participate in the Governing Board's online registration system?	Yes - Law	77.65(3) and (4)(f)		
		B. Does the state provide that it will not use a seller's registration with the central registration system and collection of taxes in member states in determining whether seller has nexus with state for tax at any time?	Yes - Law	77.65(4)(g) and 77.53(9m)(c)	10/1/09	
Section 402	Amnesty for registration					
	CRIC INTERPRETATION ADOPTED DECEMBER 14, 2006	A1. Does the state provide amnesty to a seller who registers to pay or collect and remit applicable tax in accordance with Agreement, provided the seller was not so registered in state in 12-month period preceding effective date of state's participation in the Agreement?	Yes - Law	77.67(1)	10/1/09	
		A2. Does the state provide that their amnesty will preclude assessment for tax together with penalty and interest for sales made during the period the seller was not registered in the state, provided registration occurs within 12 months of effective date of state's participation in the Agreement?	Yes - Law	77.67(1)	10/1/09	
		A3. Does the state provide amnesty to sellers registered prior to when the state joins the Agreement?	Yes - Law	77.67(1)(c)	10/1/09	

	CRIC INTERPRETATION ADOPTED APRIL 18, 2006	B. Does the state provide that its amnesty is not available to a seller who has received a notice of audit from that state and the audit is not yet resolved, including any related administrative and judicial processes?	Yes - Law	77.67(1)(d)	10/1/09
	CRIC INTERPRETATION ADOPTED APRIL 18, 2006	C. Does the state provide that its amnesty does not apply to taxes already paid to the state or to taxes already collected by a seller?	Yes - Law	77.67(1)	10/1/09
	CRIC INTERPRETATIONS ADOPTED AUGUST 29, 2006 & DECEMBER 14, 2006	D. Does the state provide that its amnesty is fully effective, absent fraud or misrepresentation of material fact, as long as the seller continues registration and continues payment of taxes for period of at least 36 months? Did the state toll its statute applicable to asserting a tax liability during 36 month period?	Yes - Law	77.67(1)(e) and (f)	10/1/09
		E. Does the state provide that its amnesty is applicable only to taxes due from a seller in its capacity as seller and not in its capacity as a buyer?	Yes - Law	77.67(2)	10/1/09
Section 403	Method of remittance				
		Does the state provide that the seller may select one of the technology models?	Yes - Law	73.03(50)(d), 77.65(3), 77.61(16) and 77.524(1)(ag)	10/1/09
		A. Model 1-seller selects CSP as agent to perform all functions except remit tax on its own purchases?	Yes - Law	77.65(3), 77.61(16), 77.51(1g), 77.524(2) and (3)	10/1/09
		B. Model 2-seller selects CAS which calculates amount of tax due?	Yes - Law	77.65(3), 77.61(16), 77.524(1am) and (4)	10/1/09
		C. Model 3-seller utilizes own proprietary system that has been certified as a CAS?	Yes - Law	77.65(3), 77.61(16), 77.524(5)	10/1/09
Section 404	Registration by an agent				
		Does the state provide that the seller may be registered by an agent?	Yes - Law	73.03(50)(d) and 77.524(1)(ag)	10/1/09
	This isn't a compliance issue but is something sellers and their agents should know.	Does the state require that the written agent appointments be submitted to the state?	Yes - Law	73.03(50)(d)	10/1/09
Section 501	Provider and System Certification				
		A. Does state law provide for provider and system certification to aid in the administration of sales and use tax collection?	Yes - Law	73.03(28e), 73.03(61)(b) and 77.65(3)	10/1/09
Section 502	State review and approval of Certified Automated System Software and Certain Liability Relief				

		A. Can the state confirm that it reviews software submitted for certification as a CAS under Section 501?	Yes - Law	73.03(61)(b) and 77.65(3)	10/1/09	
		B. Does the state provide relief to CSP's and model 2 sellers for reliance on the certification?	Yes - Law	77.59(9n)	10/1/09	
		C. Does the state provide relief to CSP's in the same manner as provided to sellers under Section 317?	Yes - Law	77.59(9n)	10/1/09	
		E. Does the state allow the CSP or model 2 seller 10 days to correct classification of items found to be in error before holding the CSP or model 2 seller liable?	Yes - Law	77.59(9n)(b)	10/1/09	
Section 601	Monetary allowance under Model 1					
		A. Does the state provide a monetary allowance to a CSP in Model 1 in accordance with the terms of the contract between the governing board and the CSP?	Yes - Law	73.03(28e), 73.03(61)(h) and 77.65(3) and (4)(L)	10/1/09	
Section 602	Monetary allowance for Model 2 sellers					
		Does the state provide monetary allowance to Model 2 sellers pursuant to the Governing Board's rules?	Yes - Law	73.03(28e), 73.03(61)(h), 77.63 and 77.65(3) and (4)(L)	10/1/09	This will be based on contracts the Governing Board enters into with Model 2 sellers.
Section 603	Monetary allowance for Model 3 sellers and all other sellers that are not under Models 1 or 2					
		A. Does state law provide for a percentage of revenue monetary allowance for a period not to exceed 24 months for a voluntary Model 3 seller's registration and all other sellers that are not using Models 1, 2, or 3?	Yes - Law	73.03(28e), 73.03(61)(h), 77.63 and 77.65(3) and (4)(L)	10/1/09	This will be based on contracts the Governing Board enters into with Model 3 sellers.
Section 604		Effective January 1, 2010				
		Does the state provide reasonable compensation for the incremental expenses in establishing or maintaining a uniform origin system for administering, collection and remitting sales and use taxes on origin-based sales?	N/A			Wisconsin did not make the origin sourcing election under sec. 310.1.

APPENDIX C - LIBRARY OF DEFINITIONS					
Please verify for each item that the state uses the definition provided by the Agreement. If the item is not applicable in your state, answer "N/A."					
Part I	Administrative definitions				
		Bundled transaction	Yes - Law	77.51(1f)	10/1/09
		Delivery charges	Yes - Law	77.51(2m)	10/1/09
	CRIC INTERPRETATION ADOPTED DECEMBER 14, 2006	Direct mail	Yes - Law	77.51(3pd)	10/1/09
		Lease or rental	Yes - Law	77.51(7)	10/1/09
		Purchase price	Yes - Law	77.51(12m)	10/1/09
		Retail sale or Sale at retail	Yes - Law	77.51(13rm)	10/1/09
		Sales price	Yes - Law	77.51(15b)	10/1/09
		Telecommunications nonrecurring charges	N/A		
		Tangible personal property	Yes - Law	77.51(20)	10/1/09
Part II	Product definitions	CLOTHING			
		Clothing	N/A		
		Clothing accessories or equipment	N/A		
	CRIC INTERPRETATION ADOPTED AUGUST 29, 2006	Fur Clothing	N/A		
		Protective equipment	N/A		
		Sport or recreational equipment	N/A		
		COMPUTER RELATED			
		Computer	Yes - Law	77.51(1n)	3/6/09
		Computer software	Yes - Law	77.51(1p)	3/6/09
		Delivered electronically	Yes - Law	77.51(2k)	10/1/09
		Electronic	Yes - Law	77.51(3po)	10/1/09
		Load and leave	Yes - Law	77.51(7g)	10/1/09
		Prewritten computer software	Yes - Law	77.51(10r)	3/6/09
		DIGITAL PRODUCTS			
		Specified digital products	Yes - Law	77.51(17x)	10/1/2009
		Digital audio-visual works	Yes - Law	77.51(3p)	10/1/2009
		Digital audio works	Yes - Law	77.51(3pa)	10/1/2009
		Digital books	yes - Law	77.51(3pb)	10/1/2009
		FOOD AND FOOD PRODUCTS			
		Alcoholic Beverages	Yes - Law	77.51(1b)	10/1/09
	CRIC INTERPRETATION ADOPTED SEPTEMBER 20, 2007	Candy	Yes - Law	77.51(1fm)	10/1/09
		Dietary supplement	Yes - Law	77.51(3n)	10/1/09
		Food and food ingredients	Yes - Law	77.51(3t)	10/1/09
		Food sold through vending machines	N/A		
	CRIC INTERPRETATION ADOPTED APRIL 18, 2006 & DECEMBER 14, 2006	Prepared food	Yes - Law	77.51(10m)	10/1/09
		Soft drinks	Yes - Law	77.51(17w)	10/1/09
		Tobacco	Yes - Law	77.51(21p)	10/1/09
		HEALTH-CARE			
	CRIC INTERPRETATION ADOPTED JUNE 23, 2007	Drug	Yes - Law	77.51(3pj)	10/1/09

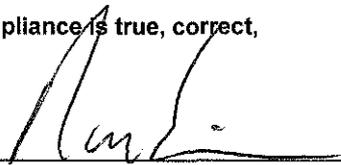
	Durable medical equipment (effective 1/1/08)	Yes - Law	77.51(3pm)	10/1/09
	Grooming and hygiene products	N/A		
	Mobility enhancing equipment	Yes - Law	77.51(7m)	10/1/09
	Over-the-counter drug	N/A		
	Prescription	Yes - Law	77.51(10n)	10/1/09
	Prosthetic device	Yes - Law	77.51(11m)	10/1/09
	Telecommunications			
	The following are Tax Base/Exemption terms:			
	Ancillary services	Yes - Law	77.51(1ba)	10/1/09
	Conference bridging service	Yes - Law	77.51(1r)	10/1/09
	Detailed telecommunications billing service	Yes - Law	77.51(3c)	10/1/09
	Directory assistance	Yes - Law	77.51(3pe)	10/1/09
	Vertical service	Yes - Law	77.51(25)	10/1/09
	Voice mail service	Yes - Law	77.51(26)	10/1/09
	Telecommunications service	Yes - Law	77.51(21n)	10/1/09
	800 service	Yes - Law	77.51(3pn)	10/1/09
	900 service	Yes - Law	77.51(8m)	10/1/09
	Fixed wireless service	Yes - Law	77.51(3rm)	10/1/09
	Mobile wireless service	Yes - Law	77.51(7k)	10/1/09
	Paging service	Yes - Law	77.51(9s)	10/1/09
	Prepaid calling service	Yes - Law	77.51(10d)	10/1/09
	Prepaid wireless calling service	Yes - Law	77.51(10f)	10/1/09
	Private communications service	Yes - Law	77.51(10s)	10/1/09
	Value-added non-voice data service	Yes - Law	77.51(24)	10/1/09
	The following are Modifiers of Sales Tax Base/Exemption Terms:			
	Coin-operated telephone service	N/A		
	International	Yes - Law	77.51(5d)	10/1/09
	Interstate	Yes - Law	77.51(5n)	10/1/09
	Intrastate	Yes - Law	77.51(5r)	10/1/09
	Pay telephone service	N/A		
	Residential telecommunications service	N/A		
Part III	Sales Tax Holiday Definitions			
	Eligible property	N/A		
	Energy Star qualified product			
	Layaway sale	N/A		
	Rain check	N/A		
	School supply	N/A		
	School art supply	N/A		
	School instructional material	N/A		
	School computer supply	N/A		

Notes:

The Certificate of Compliance was revised on February 1, 2008, to reflect amendments to the Agreement as approved by the Streamlined Sales Tax Implementing States on December 12, 2007.

Certificate of Compliance Attestation

As the chief executive of the state's tax agency, I declare that this Certificate of Compliance is true, correct, and complete to the best of my knowledge and belief.



Signature

Secretary

Title

Wisconsin

State

2/26/09

Date