

# Wisconsin Rate and Boundary Files Guide

## 1. Purpose

This guide's purpose is to aid programmers using the Wisconsin rate and boundary files from the department's website in determining the applicable Wisconsin state, county, and municipality sales and use taxes, Premier Resort Area Tax, or Local Exposition Taxes that may be due for a particular address.

## 2. Lookup Process

- a. To do a lookup you need either a street address and 5-digit zip code or a full 9-digit zip, and a sale date. **Note:** Only use the 9-digit zip if you don't get a match with the street address and 5-digit zip code. Some of the tables referenced below have begin and end effective dates (Columns B and C). Ignore rows where the sale date isn't between the begin and end effective dates.
- b. Using a street address and 5-digit zip code, search all rows with a Record Type A that matches by StreetPreDir, StreetName, StreetSuffix, StreetPostDr and Zip5. Look for the match that the street number falls within the range defined by AddrPrimLow and AddrPrimHigh. If AddrPrimOddEvenInd has a O, then the street number must be odd. If it's E, then the street number must be even, and if it's B, then it can be odd or even.

If no match is found searching a street address and 5-digit zip code, use a 9-digit zip. Look for all rows with a Record Type 4 where the Zip5 is in the range defined by Zip5Low and Zip5High and the Zip4 is in the range defined by Zip4Low and Zip4High. Once you have a match follow the instruction in c.

If the only information available is a 5-digit zip code, look for all rows with a Record Type Z where the Zip5 is in the range defined by Zip5Low and Zip5High. **Caution:** Most 5-digit zip codes include multiple counties or multiple municipalities. When a 5-digit zip code includes multiple counties or municipalities the row will not provide a FIPS County and/or FIPS Place, possibly resulting in the collection of an incorrect sales tax rate.

Below are examples for a lookup with a street address of "201 W Mifflin St and zip code 53703", and a "+4" 2511. See Part 4. below for additional examples.

### *Street Address and 5-digit Zip Code Example*

A	D	E	F	G	H	I	J	O	P	Q	W	X	Y	Z
Record Type	Addr Prim Low	Addr Prim High	Addr Prim O/E Ind	StreetPreDir	Street Name	Street Suffix	Street Post Dir	City Name	Zip5	Zip4	FIPS State Ind	FIPS State	FIPS County	FIPS Place
A	101	499	O	W	MIFFLIN	ST		MADISON	53703		55	55	025	48000

### *9-digit Zip Code Example*

A	B	C	R	S	T	U	W	X	Y	Z
Record Type	Begin Effective Date	End Effective Date	Zip5 Low	Zip4 Low	Zip5 High	Zip4 High	FIPS State Ind	FIPS State	FIPS County	FIPS Place
4	20051001	99991231	53703	2509	53703	2511	55	55	025	48000

### *5-digit Zip Code Example*

A	B	C	R	S	T	U	W	X	Y	Z
Record Type	Begin Effective Date	End Effective Date	Zip5 Low	Zip4 Low	Zip5 High	Zip4 High	FIPS State Ind	FIPS State	FIPS County	FIPS Place
Z	20051001	99991231	53703		53703		55	55	025	48000

- c. After you determine the FIPState, FIPSCounty and FIPSPlace from the matched rows above (e.g., 55, 025, and 48000 in Columns X to Z), and any applicable Special Tax District Codes (Columns AG through AR), use the rates table to find the values in JurisFIPS (Column C). Using the example from above, there are three applicable rows with rates shown in the Gen Tax Rate (Column D). **Note:** As seen in the Record Type Z results above, if using a 5-digit zip code, the municipality would not be known because the zip code is in multiple municipalities.

A	B	C	D	H	I
State	JurisType	JurisFIPS	Gen Tax Rate	Eff Begin Date	Eff End Date
55	00	025	0.005	19910401	99991231
55	45	55	0.05	19800101	99991231
55	01	48000	0	19800101	99991231

- d. To determine the type of each tax, use the JurisType (Column B), or the JurisFips (Column C) for Special Tax District Codes, from the rates table to find the description in the table below.

JurisType	DisplayName	Description
00	County	68 Wisconsin counties have adopted a county tax. See question 4 of the <a href="#">Tax Rates</a> common questions page for additional information.
01	City	Currently, the City of Milwaukee is the only city with a sales tax rate.
45	State	The Wisconsin sales tax is a 5% tax. See <a href="#">What is Taxable</a> for more information.
63	Special District	See the chart below for a list of special districts.
100	Premier Resort Area	Premier Resort Area Tax is only for certain sellers and reported on a separate return from general sales and use taxes. See <a href="#">Publication 403</a> , <i>Premier Resort Area Tax</i> for additional information.
101	Municipal Room Tax	Municipal Room Tax is not administered by the Department of Revenue. See the <a href="#">Local Room Tax</a> fact sheet for additional information.

Special Tax District Code	Special District	Description
55503	Local Exposition – Basic Room	Local Exposition Taxes are only for persons selling lodging, food, beverages, or renting automobiles in Milwaukee County and reported on a separate return from general sales and use taxes. See <a href="#">Publication 410</a> , <i>Local Exposition Taxes</i> for additional information.
55504	Local Exposition – Additional Room	
55505	Local Exposition – Food & Beverage	
55506	Local Exposition – Short-Term Rental Car	

- e. For each type of tax, the rate is determined by the value in the GenTaxRate (Column D in the rates file). Below are the results for the address we've been using as an example.

General Sales and Use Tax Rates		
Tax Type	Name	Rate
STATE	WISCONSIN	5.0%
COUNTY	DANE (13)	0.5%
CITY/MUNICIPALITY	CITY OF MADISON	0.0%
<b>Total Tax Rate</b>		<b>5.5%</b>

### 3. File Matrixes

#### a. Boundary Table Date Matrix

Column	Field Name	Length	Format Type	Record Type			Comments/Descriptions	Codes and Examples
				Address Level	9-Digit Zip Level	5-Digit Zip Level		
A	Record Type	1	Char	A	4	Z	Indicates format of record	A = Address 4 = 9-digit zip (zip+4) Z = 5-digit zip
B	Beginning Effective Date	8	Date CCYYMMDD	Required	Required	Required	Indicates the beginning date that record in the table should be used to retrieve address boundary data.	20040101
C	Ending Effective Date	8	Date CCYYMMDD	Required	Required	Required	Indicates the last date that record in the table should be used to retrieve address boundary data.	20180331
D	Low Address Range	10	Character	Required			This field can be used for two types of address data. For PO Box numbers or a range of numbers, it will contain the low end of a range of PO Box number(s).	PO Box Example: PO Boxes run from 100-1500, Low Address Range = 100 High Address Range = 1500 Street Example: Address 816 N Main ST Low Address Range = 816 High Address Range = 816
E	High Address Range	10	Character	Required			This field can be used for two types of address data. For PO Box numbers or a range of numbers, it will contain the high end of a range of PO Box number(s). For an address that contains a street address(s), it will contain the high address range of the street address(s).	PO Box Example: PO Boxes run from 100-1500, Low Address Range = 100 High Address Range = 1500 Street Example: Address 816 N Main ST Low Address Range = 816 High Address Range = 816
F	Odd/Even Indicator	1	Character	Dependent			Indicates if the given range of address(s) is odd or even. For PO Boxes field should be null (blank)	O = Odd E = Even B = Both
G	Street Pre-Directional	2	Character	Type Dependent			Should have a value if Street Post Direction does not have a value. For PO Boxes field should be null (blank) (Primary Address – address line1)	
H	Street Name	20	Character	Required			If Street Name is longer than 20 characters it will be truncated	
I	Street Suffix Abbreviation	4	Character	Type Dependent			Indicates the type of street (Primary Address-address line1)	AVE, ST, CRT, etc.
J	Street Post Directional	2	Character	Type Dependent			Should have a value if Street Pre-Directional does not have a value. For PO Boxes field should be null (blank) (Primary Address-address line1)	N, S, E, W, NE, NW, SE, SW
K	NA – Reserved for future use							
L	NA – Reserved for future use							
M	NA – Reserved for future use							

N	NA – Reserved for future use							
O	City Name	28	Character	Required			Required for address query	
P	Zip Code	5	Numerical	Required			5-digit zip code	
Q	Plus 4	4	Numerical	Required			4-digit zip code extension	
R	Zip Code Low	5	Numerical		Required	Required	Low range for a 5-digit zip code	
S	Zip Extension Low	4	Numerical		Required		Low range for a 4-digit zip code extension	
T	Zip Code High	5	Numerical		Required	Required	High range for a 5-digit zip code. If range is for a single zip code this is the same as the low range	
U	Zip Extension High	4	Numerical		Required		High range for a 4-digit zip code extension. If range is for a single zip code this is same as the low range.	
V	NA – Reserved for future use							
W	FIPS State Code	2	Numerical	Required	Required	Required	State FIPS code as defined by federal government	Wisconsin = 55
X	FIPS State Indicator	2					Equal to state FIPS code if state tax rate applies. Equal to "00" if state tax rate does not apply.	55
Y	FIPS County Code	3					Required if a county tax rate is in effect. County FIPS code as defined by federal government.	<a href="#">Wisconsin FIPS Codes</a> Column F
Z	FIPS Place Code (Municipality) Number	5					Required when the city has a rate in effect.  Includes: Place, city, municipality FIPS code as defined by federal government.	<a href="#">Wisconsin FIPS Codes</a> Column E
AA-AC	NA – Reserved for future use							
AD	Special Tax District Code Source (#1)	2					Used when state has special taxing jurisdictions	"VD" for Vendor Defined "ST" for State Defined.
AE	Special Tax District Code (#1)	5					State assigned code for a special taxing jurisdiction.	
AF	Type of Taxing Authority Code (#1)	2					Used when state has special taxing jurisdictions.	
AG-CK	Special Tax District Code Source (#2 through #20)	2					Used when state has special taxing jurisdictions	"VD" for Vendor Defined "ST" for State Defined.
AG-CK	Special Tax District Code (#2 through #20)	5					State assigned code for a special taxing jurisdiction.	
AG-CK	Type of Taxing Authority Code (#2 through #20)	2					Used when state has special taxing jurisdictions.	

**b. Rate Table Data Matrix**

Column	Field	Length	Type	Comment/Description
A	State	2	Char	
B	Jurisdiction Type	2-3	Char	Type of Taxing Authority Code
C	Jurisdiction FIPS code	2-5	Char	2 digits for State FIPS Codes 3 digits for County FIPS Codes 5 digits for all other codes
D	General Tax Rate	1.5	Decimal	Always 0.nnnnn e.g. 0.05500
E	NA – Reserved for future use			
F	NA – Reserved for future use			
G	NA – Reserved for future use			
H	Effective Begin Date	8	Date	CCYYMMDD
I	Effective End Date	8	Date	CCYYMMDD

**4. Additional Results Examples**

**a. City of Milwaukee – 819 N 6<sup>th</sup> St, Milwaukee, WI 53203-1606**

*Street Address and 5-digit Zip Code Example*

A	D	E	F	G	H	I	J	O	P	Q	W	X	Y	Z
Record Type	Addr Prim Low	Addr Prim High	Addr Prim O/E Ind	Street Pre Dir	Street Name	Street Suffix	Street Post Dir	City Name	Zip5	Zip4	FIPS State Ind	FIPS State	FIPS County	FIPS Place
A	800	899	B	N	6TH	ST		MILWAUKEE	53203		55	55	079	53000

AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR
Special Tax District Code Source (#3)	Special Tax District Code (#3)	Type of Taxing Authority Code (#3)	Special Tax District Code Source (#4)	Special Tax District Code (#4)	Type of Taxing Authority Code (#4)	Special Tax District Code Source (#5)	Special Tax District Code (#5)	Type of Taxing Authority Code (#5)	Special Tax District Code Source (#6)	Special Tax District Code (#6)	Type of Taxing Authority Code (#6)
ST	55503	63	ST	55504	63	ST	55505	63	ST	55506	63

*9-digit Zip Code Example*

A	B	C	R	S	T	U	W	X	Y	Z
Record Type	Begin Effective Date	End Effective Date	Zip5 Low	Zip4 Low	Zip5 High	Zip4 High	FIPS State Ind	FIPS State	FIPS County	FIPS Place
4	20051001	99991231	53203	1606	53203	1607	55	55	079	53000

AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR
Special Tax District Code Source (#3)	Special Tax District Code (#3)	Type of Taxing Authority Code (#3)	Special Tax District Code Source (#4)	Special Tax District Code (#4)	Type of Taxing Authority Code (#4)	Special Tax District Code Source (#5)	Special Tax District Code (#5)	Type of Taxing Authority Code (#5)	Special Tax District Code Source (#6)	Special Tax District Code (#6)	Type of Taxing Authority Code (#6)

*5-digit Zip Code Example*

A	B	C	R	S	T	U	W	X	Y	Z
Record Type	Begin Effective Date	End Effective Date	Zip5 Low	Zip4 Low	Zip5 High	Zip4 High	FIPS State Ind	FIPS State	FIPS County	FIPS Place
Z	20051001	99991231	53203		53203		55	55	079	53000

Rate Table Matches

A	B	C	E	H	I
State	JurisType	JurisFIPS	Gen Tax Rate	Eff Begin Date	Eff End Date
55	00	079	0.009	20240101	99991231
55	00	079	0.005	19910401	20231231
55	01	53000	0.002	20240101	99991231
55	45	55	0.05	19800101	99991231
55	63	55503	0.03	20210101	99991231
55	63	55503	0.025	20110101	20201231
55	63	55503	0.02	19950101	20101231
55	63	55504	0.07	19950101	99991231
55	63	55505	0.005	20100701	99991231
55	63	55505	0.0025	19950101	20100630
55	63	55506	0.003	19950101	99991231

b. City of Rhinelander – 106 N Stevens St, Rhinelander, WI 54501-3158

Street Address and 5-digit Zip Code Example

A	D	E	F	G	H	I	J	O	P	Q	W	X	Y	Z
Record Type	Addr Prim Low	Addr Prim High	Addr Prim O/E Ind	Street Pre Dir	Street Name	Street Suffix	Street Post Dir	City Name	Zip5	Zip4	FIPS State Ind	FIPS State	FIPS County	FIPS Place
A	2	1198	E	N	STEVENS	ST		RHINELANDER	54501		55	55	085	67200

9-digit Zip Code Example

A	B	C	R	S	T	U	W	X	Y	Z
Record Type	Begin Effective Date	End Effective Date	Zip5 Low	Zip4 Low	Zip5 High	Zip4 High	FIPS State Ind	FIPS State	FIPS County	FIPS Place
4	20051001	99991231	54501	3153	54501	3166	55	55	085	67200

5-digit Zip Code Example

A	B	C	R	S	T	U	W	X	Y	Z
Record Type	Begin Effective Date	End Effective Date	Zip5 Low	Zip4 Low	Zip5 High	Zip4 High	FIPS State Ind	FIPS State	FIPS County	FIPS Place
Z	20051001	99991231	54501		54501		55	55		

Rate Table Matches

A	B	C	D	H	I
State	JurisType	JurisFIPS	General Tax Rate	Eff Begin Date	Eff End Date
55	00	085	0.005	19870401	99991231
55	45	55	0.05	19800101	99991231
55	01	67200	0.000	19800101	99991231
55	100	67200	0.005	20170101	99991231

c. City of Wauwatosa – 7501 W North Ave, Wauwatosa, WI 53213-1716

Street Address and 5-digit Zip Code Example

A	D	E	F	G	H	I	J	O	P	Q	W	X	Y	Z
Record Type	Addr Prim Low	Addr Prim High	Addr Prim O/E Ind	Street Pre Dir	Street Name	Street Suffix	Street Post Dir	City Name	Zip5	Zip4	FIPS State Ind	FIPS State	FIPS County	FIPS Place
A	7601	7699	O	W	NORTH	AVE		WAUWATOSA	53213	1716	55	55	079	84675

AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR
Special Tax District Code Source (#3)	Special Tax District Code (#3)	Type of Taxing Authority Code (#3)	Special Tax District Code Source (#4)	Special Tax District Code (#4)	Type of Taxing Authority Code (#4)	Special Tax District Code Source (#5)	Special Tax District Code (#5)	Type of Taxing Authority Code (#5)	Special Tax District Code Source (#6)	Special Tax District Code (#6)	Type of Taxing Authority Code (#6)
ST	55503	63				ST	55505	63	ST	55506	63

**9-digit Zip Code Example**

A	B	C	R	S	T	U	W	X	Y	Z
Record Type	Begin Effective Date	End Effective Date	Zip5 Low	Zip4 Low	Zip5 High	Zip4 High	FIPS State Ind	FIPS State	FIPS County	FIPS Place
4	20051001	99991231	53213	1716	53213	1728	55	55	079	

AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR
Special Tax District Code Source (#3)	Special Tax District Code (#3)	Type of Taxing Authority Code (#3)	Special Tax District Code Source (#4)	Special Tax District Code (#4)	Type of Taxing Authority Code (#4)	Special Tax District Code Source (#5)	Special Tax District Code (#5)	Type of Taxing Authority Code (#5)	Special Tax District Code Source (#6)	Special Tax District Code (#6)	Type of Taxing Authority Code (#6)

**5-digit Zip Code Example**

A	B	C	R	S	T	U	W	X	Y	Z
Record Type	Begin Effective Date	End Effective Date	Zip5 Low	Zip4 Low	Zip5 High	Zip4 High	FIPS State Ind	FIPS State	FIPS County	FIPS Place
Z	20051001	99991231	53213		53213		55	55	079	

**Rate Table Matches**

A	B	C	D	H	I
State	JurisType	JurisFIPS	General Tax Rate	Eff Begin Date	Eff End Date
55	00	079	0.009	20240101	99991231
55	00	079	0.005	19910401	20231231
55	45	55	0.05	19800101	99991231
55	01	84675	0.000	19800101	99991231
55	63	55503	0.03	20210101	99991231
55	63	55503	0.025	20110101	20201231
55	63	55503	0.02	19950101	20101231
55	63	55505	0.005	20100701	99991231
55	63	55505	0.0025	19950101	20100630
55	63	55506	0.003	19950101	99991231

**d. City of Oshkosh – 106 Washington Ave, Oshkosh, WI 54901-4933**

**Street Address and 5-digit Zip Code Example**

A	D	E	F	G	H	I	J	O	P	Q	W	X	Y	Z
Record Type	Addr Prim Low	Addr Prim High	Addr Prim O/E Ind	Street Pre Dir	Street Name	Street Suffix	Street Post Dir	City Name	Zip5	Zip4	FIPS State Ind	FIPS State	FIPS County	FIPS Place
A	2	198	E		WASHINGTON	AVE		OSHKOSH	54901		55	55	139	60500

**9-digit Zip Code Example**

A	B	C	R	S	T	U	W	X	Y	Z
Record Type	Begin Effective Date	End Effective Date	Zip5 Low	Zip4 Low	Zip5 High	Zip4 High	FIPS State Ind	FIPS State	FIPS County	FIPS Place
4	20051001	99991231	54901	4931	54901	4941	55	55	139	60500

**5-digit Zip Code Example**

A	B	C	R	S	T	U	W	X	Y	Z
Record Type	Begin Effective Date	End Effective Date	Zip5 Low	Zip4 Low	Zip5 High	Zip4 High	FIPS State Ind	FIPS State	FIPS County	FIPS Place
Z	20051001	99991231	54901		54901		55	55	139	

**Rate Table Matches**

A	B	C	D	H	I
State	JurisType	JurisFIPS	Gen Tax Rate	Eff Begin Date	Eff End Date
55	00	139	0.000	19800101	99991231
55	45	55	0.05	19800101	99991231
55	01	60500	0.000	19800101	99991231