



# TAX REPORT



WISCONSIN DEPARTMENT OF REVENUE

1-86

## I. COUNTY TAX BEGINS APRIL 1, 1986 IN BARRON AND DUNN COUNTIES

Beginning April 1, 1986, there will be a 1/2% county sales and use tax in two counties—Barron and Dunn. Retailers who make sales which are subject to the 1/2% county tax in these two counties will collect 5 1/2% sales tax on such retail sales—5% state sales tax and 1/2% county tax.

**CAUTION:** There will not be a county tax for Brown County. Although the December 1985 TAX REPORT previously mailed to you indicated Brown County would have a county tax, the Brown County Board has since passed an ordinance to repeal the tax.

## II. SALES AND USE TAX RETURN REVISED

Both the state tax and the county tax will be reported by retailers on their sales and use tax returns (Form ST-12) which are filed with the Department of Revenue. Form ST-12 has been revised to include entry areas for county sales and use tax. A copy of the revised Form ST-12 is shown on the reverse side of this TAX REPORT.

**Monthly Filers** - The revised Form ST-12 will first be filed by monthly filers beginning for the month of April 1986. The April 1986 Form ST-12 will be sent to monthly filers during the last week of April 1986.

**Quarterly Filers** - The revised Form ST-12 will be filed for quarterly periods ending in April 1986 and thereafter. It will be sent to quarterly filers during the last week of the quarterly period.

**Annual Filers** - The revised Form ST-12 will be filed for years ending in April 1986 and thereafter. It will be sent to annual filers during the last week of the reporting year.

**Instructions for Completing Revised Form ST-12:** The instructions have also been revised and will be included with the revised Form ST-12 when it is sent to monthly, quarterly and annual filers.

## III. HOW DOES THE COUNTY SALES AND USE TAX APPLY TO RETAILERS AND OTHER PERSONS

Be sure to read the December 1985 TAX REPORT which was sent to you in late December 1985. It describes the types of property and services which are subject to county taxes, which retailers are liable for county taxes and it also contains other important information.

Retailers who are not located in Barron or Dunn County may still be subject to the county tax if they deliver property or taxable services into one of these counties or are in some other way engaged in business in these counties. Part III.B. of the December 1985 TAX REPORT explains when a retailer is "engaged in business" in Barron or Dunn County.

## IV. OTHER SPECIAL PROVISIONS

### A. Contractors

A contractor is liable for the 1/2% county use tax on any tangible personal property used in constructing, altering, repairing or improving real property which becomes a component part of real property in Barron or Dunn County.

**Contracts Entered into Before April 1, 1986:** See Part V. of the December 1985 TAX REPORT to see if you qualify for the exemption for contracts entered into before April 1, 1986. If you qualify, give the seller a completed Form S-207CT when the building materials are purchased. Copies of this form are available from any Department of Revenue office.

### B. Motor Vehicles, Boats, Etc.

A county use tax is imposed upon every motor vehicle, boat, snowmobile, mobile home 45 feet or less in length, trailer, semi-trailer, all-terrain vehicle or aircraft if (a) that property must be registered or titled with the State of Wisconsin and (b) if that property is to be customarily kept in Barron or Dunn County.

**Dealers of Motor Vehicles, Boats, etc.:** See Part IV.C. of the December 1985 TAX REPORT which explains how the county tax applies to purchases from dealers.

## V. COLLECTING COUNTY TAX FROM CUSTOMERS - THE BRACKET SYSTEM

To separately state the 5% Wisconsin state tax and 1/2% county tax when passing these taxes on to customers, retailers must use the bracket system. Enclosed with this TAX REPORT is a card which shows the amount of tax for sales that are subject to both the 5% state tax and the 1/2% county tax. See Part VI. of the December 1985 TAX REPORT for additional information on the bracket system.

## VI. KEEP ACCURATE RECORDS

Beginning April 1, 1986, retailers engaged in business in Barron or Dunn County will have to keep records showing the amount of their taxable receipts subject to sales tax and purchases subject to use tax for each of the two counties—Barron and Dunn.

## VII. DO YOU HAVE ANY QUESTIONS?

If you have any questions, call or visit any Department of Revenue office or write to: Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708.

**COPY OF REVISED RETURN — FORM ST-12**

(This copy is for your information. Do not file this copy with the Department of Revenue.)

T	M	P
FOR DEPT. USE ONLY:		

DO NOT WRITE IN THIS SPACE

**WISCONSIN STATE AND COUNTY SALES AND USE TAX RETURN**  
 MAIL TO:  
 WISCONSIN DEPARTMENT OF REVENUE  
 DRAWER NUMBER 369, MILWAUKEE, WI 53293

Enter or Correct the Numbers Below (See Instructions).  
 Fed. Emp. Ident. No.

PERMIT NUMBER

PERIOD COVERED

DUE DATE

Social Security No.

H

For use only by permit holder named on this return. New owners must apply for their own permit.

OWNERSHIP CHANGE: Indicate date and type of change.

Date of Change: \_\_\_\_\_

Discontinued                       Incorporated

Owner deceased                       Partner added or dropped

Sold\* to \_\_\_\_\_

\*If seller is a corporation indicate if:

sale of assets or     sale of stock

NAME CHANGE: (Attach explanation of change.) \_\_\_\_\_

MAILING ADDRESS CHANGE: \_\_\_\_\_

BUSINESS ADDRESS CHANGE: \_\_\_\_\_

NOTE: If business operates at more than one location, identify which location had a change. \_\_\_\_\_

1 GROSS RECEIPTS.....▶		16A SUBTOTAL (From Line 16).....▶	
<b>DEDUCTIONS (Must be itemized below)</b>		17 LESS: DEALER COUNTY TAX PAYABLE WITH REGISTRATIONS (See Instructions for Line 17).....▶	
2 Sales For Resale ▶		18 NET STATE AND COUNTY SALES TAX (Line 16A Less Line 17).....▶	
3 Exempt Certificates Sales ▶		<b>PURCHASES SUBJECT TO STATE USE TAX (See Instructions for Lines 19 through 25)</b>	
4 State and County Sales Tax Included in Line 1 ▶		19 Asset Additions ▶	
5 Sales In Interstate Commerce ▶		20 Repair & Supply Expenses ▶	
6 Exempt Property & Services Sold ▶		21 Promotional Materials ▶	
7 Groceries & Highway Fuel Sold ▶		22 Construction Materials ▶	
8 Returns, Allowances & Bad Debts ▶		23 Research Materials ▶	
9 Other ▶		24 Other ▶	
10 TOTAL DEDUCTIONS (Add Lines 2 Through 9).....▶		25 Total Purchase Price (Add Lines 19 Through 24).....▶	
11 STATE TAXABLE RECEIPTS (Line 1 Less Line 10).....▶		26 5% STATE USE TAX (Line 25 x .05).....▶	
12 5% STATE SALES TAX (Line 11 x .05).....▶		27 ½% COUNTY USE TAX (Enter amount from Line C of Schedule below).....▶	
13 ½% COUNTY SALES TAX (Enter amount from Line B of Schedule below).....▶		28 TOTAL TAX (Add Lines 18, 26, 27).....▶	
14 STATE AND COUNTY SALES TAX (Add Lines 12 and 13).....▶		29 INTEREST AND PENALTY (See Instructions for Line 29).....▶	
15 DISCOUNT (See Instructions for Line 15).....▶		30 TOTAL DUE (Add Lines 28 and 29).....▶	
16 SUBTOTAL (Line 14 Less Line 15).....▶			

LEAVE BLANK

**SCHEDULE OF COUNTY SALES AND USE TAX**  
 (See Instructions for Completing This Schedule)

**MAKE CHECK, DRAFT OR MONEY ORDER PAYABLE TO THE WISCONSIN DEPARTMENT OF REVENUE**

COUNTY	TAXABLE RECEIPTS	PURCHASES SUBJECT TO COUNTY USE TAX
Barron ▶ 03		
Dunn ▶ 17		
<b>A TOTAL.....▶</b>		
<b>B ½% COUNTY SALES TAX (Line A x .005).....▶</b>		
<b>C ½% COUNTY USE TAX (Line A x .005).....▶</b>		

**SPECIAL NOTICE:** If this return is filed late or without full payment, the discount will apply only to amounts paid timely. Interest and penalties on such returns should be added on Line 29 (see instructions). This return must be filed when due even though you have no tax to report.

Your Signature ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

DO NOT WRITE IN THIS SPACE