

**WISCONSIN DEPARTMENT OF REVENUE  
DIVISION OF INCOME, SALES, AND EXCISE TAX**

**NOTICE OF PROPOSED GUIDANCE DOCUMENTS**

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance documents listed in the table below.

**SUBMITTING PUBLIC COMMENTS**

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

**DEADLINE FOR SUBMISSION**

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

<b>Document Number</b>	<b>Document Title</b>
<b>100253</b>	Your Privileges and Obligations as a Seller

# Your Privileges and Obligations as a Seller

Phone: (608) 266-2776 • FAX: (608) 267-1030 • Email: [DORBusinessTax@wisconsin.gov](mailto:DORBusinessTax@wisconsin.gov) • Website: [revenue.wi.gov](http://revenue.wi.gov)

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by [sec. 227.112\(1\), Wis. Stats.](#)

We are pleased to welcome you as a Wisconsin sales tax registrant. The sales and use tax law operates only through the cooperation of the thousands of registered retailers who hold seller's permits. We look forward to your cooperation and wish you every success in your business.

## Privileges of a Registered Seller

### 1. Registered Seller

As the holder of a seller's permit, you are authorized to sell, at retail, taxable products and taxable services in Wisconsin. A separate seller's permit is issued for each location of a business with multiple locations. The permit also includes a wallet copy to carry with you.

### 2. Purchase for Resale

You may purchase taxable products, which you intend to resell in the regular course of your business, without paying sales tax by giving your supplier a fully completed Wisconsin sales and use tax exemption certificate (Form S-211E, Form S-211, or Form S-211-SST) signed by you that shows your tax account number. Taxable products that will not be resold cannot be purchased without tax unless another exemption applies.

## Obligations of a Registered Seller

### 1. Filing Returns

If you hold a seller's permit you must file a return for each reporting period, even if no tax is due for that period. Your reporting period will be either early monthly, monthly, quarterly, or annually, as determined by the Department of Revenue. For example, if your reporting period is monthly, you must file a return for each month of the year, regardless of whether any tax is due for the month.

Electronic filing has been mandated for all sales and use tax registrants.

A return filed electronically is considered timely if received on or before the due date. Returns filed via My Tax Account or Telefile, and payments made by ACH Debit must be completed prior to 4:00 pm (CST) on the due date. A mailed return or payment voucher is considered timely if: the return/voucher is mailed in a properly addressed envelope with the postage duly prepaid, the envelope containing the return/voucher is postmarked on or before the due date, and the department receives the return/voucher within 5 days of the due date.

You may request a one month extension to file through My Tax Account or by writing to the Wisconsin Department of Revenue, Registration Unit, Mail Stop 3-80, PO Box 8902, Madison, WI 53708-8902. The department may grant an additional month from the original due date of the return to file the return. The department will notify you if the extension is granted. However, if the tax is not paid by the original due date, the tax will be subject to 1% interest per month during the extension period and 1.5% interest per month thereafter. You will not lose the retailer's discount if you pay the total tax due within the extension period.

### 2. Notify Us of Changes in Ownership, Address, or Discontinuance of Business

Inform us immediately of any change of name, address, ownership, or other account change information. If your business operates at more than one location, enter the location to be changed. You may send the information to the address listed above. Please notify the Wisconsin Department of Revenue if you discontinue or sell your business. To close your business with the department, follow the steps on our website (search keyword "closing").

### 3. Successor's Liability

Under sales and use tax law, the purchaser of a business or stock of goods may become liable for the unpaid sales and use taxes of the predecessor. In order to protect your interests, make a written request for a Sales Tax Clearance Certificate from the department. The letter requesting the certificate must include the legal name and business name of the seller, address of the buyer and seller, date of sale, and the tax account numbers of the buyer and seller, if available. The purchaser should withhold a sufficient amount from the purchase price to cover any possible sales and use tax liability.

### 4. Keeping Adequate Records

Your records must separately show taxable and exempt sales. Records include the normal books of account maintained by a prudent businessperson, together with all exemption certificates, bills, receipts, invoices, cash register tapes, and other papers substantiating the correctness of your returns. These records are subject to examination by our auditors.

(over)

## 5. Security Deposit

The law authorizes this department to require any person to deposit security, not in excess of \$15,000, before a permit is issued or any time thereafter. Failure to deposit the required security will result in the department refusing to issue a seller's permit or revoking a seller's permit that has been issued. You will be notified by the department if security is required.

### County Sales and Use Tax Liability

A 0.5% county sales tax applies to the retail sales or rentals of taxable products and taxable services in counties that have adopted the 0.5% county sales and use tax. The county sales tax applies if the sale or rental takes place in a taxable county. There are 68 counties that have adopted the tax effective the first day of the month and year shown after each county name –

Adams (01-94)	Door (04-88)	Juneau (04-92)	Oneida (04-87)	Sawyer (04-87)
Ashland (04-88)	Douglas (04-91)	Kenosha (04-91)	Outagamie (01-20)	Shawano (04-90)
Barron (04-86)	Dunn (04-86)	Kewaunee (04-17)	Ozaukee (04-91)	Sheboygan (01-17)
Bayfield (04-91)	Eau Claire (01-99)	La Crosse (04-90)	Pepin (04-91)	Taylor (07-99)
Brown (01-18)	Florence (07-06)	Lafayette (04-01)	Pierce (04-88)	Trempealeau (10-95)
Buffalo (04-87)	Fond du Lac (04-10)	Langlade (04-88)	Polk (04-88)	Vernon (01-97)
Burnett (04-89)	Forest (04-95)	Lincoln (04-87)	Portage (04-89)	Vilas (04-88)
Calumet (04-18)	Grant (04-02)	Marathon (04-87)	Price (01-93)	Walworth (04-87)
Chippewa (04-91)	Green (01-03)	Marinette (10-01)	Richland (04-89)	Washburn (04-91)
Clark (01-09)	Green Lake (07-99)	Marquette (04-89)	Rock (04-07)	Washington (01-99)
Columbia (04-89)	Iowa (04-87)	Menominee (04-20)	Rusk (04-87)	Waupaca (04-89)
Crawford (04-91)	Iron (04-91)	Milwaukee (04-91)	St. Croix (04-87)	Waushara (04-90)
Dane (04-91)	Jackson (04-87)	Monroe (04-90)	Sauk (04-92)	Wood (01-04)
Dodge (04-94)	Jefferson (04-91)	Oconto (07-94)		

We will notify you if any other counties adopt (or repeal) the county tax. Refer to the *Wisconsin Tax Bulletin* for news regarding county sales and use tax.

### Stadium Sales and Use Tax Liability (Ending March 31, 2020)

Prior to April 1, 2020, a 0.1% baseball stadium sales tax applies to the retail sales or rentals of taxable products and taxable services in Milwaukee, Ozaukee, Racine, Washington and Waukesha counties. The baseball stadium sales tax applies if the sale or rental takes place in the baseball stadium district.

### Premier Resort Area Tax

A premier resort area tax applies to the retail sales or rentals of taxable products and taxable services in a premier resort area if the seller is classified in the Standard Industrial Classification manual (1987 edition) under certain industry numbers. The tax rate is 0.5% in the villages of Sister Bay and Stockholm and cities of Bayfield, Eagle River, and Rhinelander; 1.25% in the City of Wisconsin Dells and the Village of Lake Delton.

For more information, see Publication 403, *Premier Resort Area Taxes*, available on the department's website or from any Department of Revenue office.

### Bracket System

The bracket system may be used by retailers in computing the amount of tax which may be collected from a retailer's customers. Retail sales tax brackets are available for the 5%, 5.1%, 5.5%, 5.6%, 6%, and 6.75% rates to allow a retailer to separately state and pass the tax on to their customer. These brackets are contained in Publication 229, *Brackets for Collecting Wisconsin Sales or Use Tax on Retail Sales*.

If you do not separately itemize the tax for your customers, but instead include the tax in your sales price, a Bracket System Chart or similar notification that sales tax is included must be posted in a conspicuous place in your establishment.

Publication 229 and Bracket System Charts are available online.

### Ask Questions When You Are Not Sure

Many questions about sales and use tax can be answered by referring to Publication 201, *Wisconsin Sales and Use Tax Information*.

It is recommended that you read the *Wisconsin Tax Bulletin*. The bulletin is intended to inform you of changes in the sales and use tax law and other sales and use tax matters. To obtain email alerts of new bulletins and other important new tax information, sign up for the Department of Revenue's sales and use tax electronic mailing list at [revenue.wi.gov/Pages/HTML/lists.aspx](https://revenue.wi.gov/Pages/HTML/lists.aspx).

Be sure to indicate your tax account number in all correspondence with this department.

### Applicable Laws and Rules

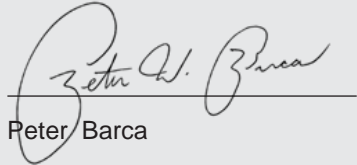
This document provides statements or interpretations of the following provisions of Wisconsin Statutes and Administrative Rules in effect as of February 18, 2020: Chapter 77, Wis. Stats., and sec. Tax 11, Wis. Adm. Code.

Laws enacted and in effect after February 18, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 18, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

### Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in cursive script, appearing to read "Peter W. Barca", is written over a horizontal line.

Peter Barca

Secretary of Revenue

Guidance Document: 100253