

**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>.

When submitting a comment, enter information in all data fields, including the "Guidance Document Number" referenced in the table below.

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.

Document Number	Document Title
100226	Schedule Codes for Various Types of Transactions - Information Page

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.

Schedule Codes for Various Types of Transactions

Schedule Code	MF License Required	Applicable
1F	Supplier	Product on which Wisconsin tax and/or fees have been paid and delivered to position holder storage at a Wisconsin IRS registered terminal.
7	Supplier	Origin state tax-paid gasoline, undyed diesel fuel, or other products sold/delivered for export/import where the destination state on the manifest/invoice is a location different than the origin state.
8	Supplier	Tax-paid gasoline, undyed diesel fuel, or other products sold/delivered to the U.S. Government or its agencies tax-exempt.
OD	Supplier	Other disbursements or sales for import from locations other than an IRS registered terminal and placed in a delivery truck or transport whose destination on the manifest is Wisconsin
PD	Carrier	Product delivered to or withdrawn from an IRS registered terminal. In addition, it includes any cross line activity originating from facilities other than IRS terminals.
TD	Terminal Operator, Supplier	Taxable and Non-Taxable disbursements from an IRS registered terminal and the destination state on the manifest is Wisconsin.
TR	Terminal Operator	Product delivered to a Wisconsin IRS registered terminal.
10A	Supplier	Tax-paid gasoline sold/delivered to exempt customers in amount not less than 100 gallons for off-road use.
10B	Supplier	Tax-paid gasoline sold/delivered to licensed general aviation fuel dealers/users in an amount not less than 100 gallons for use in aircraft.
10C	Supplier	Tax-paid gasoline and undyed diesel fuel sold/delivered to a common carrier for urban mass transportation in Wisconsin.
10E	Supplier	Product delivered to customers representing uncollectible motor fuel vehicle fuel taxes.
10G	Supplier	Tax-paid undyed diesel fuel sold/delivered to exempt customers for use in trains.
10H	Supplier	Tax-paid undyed diesel fuel sold/delivered to exempt customers for use as heating oil.
10T	Supplier	Tax-paid gasoline and undyed diesel fuel sold/delivered to a Tribal council on a reservation in Wisconsin for use in their vehicles.

Mode of Transportation Codes

Transportation Modes	Description
J	Transport Truck
PL	Pipeline
B	Barge
S	Ship
R	Railroad
RT	Removed from a Terminal at an Airport
GS	Gas Station
BA	Book Adjustment

Allowable Schedule/Schedule Code and Mode Code Combinations

Schedule	Schedule Code	Mode
Supplier	OD	J, PL, R
	TD	B, J, R, RT, S
	1F	J, PL, R
	7	J, R
	8	GS, J
	10A	J
	10B	J
	10C	J
	10E	J
	10G	J, R
	10H	J
10T	J	
Terminal Operator	TD	B, BA, J, PL, R, RT, S
	TR	B, BA, J, PL, R, S
Carrier	PD	B, J, PL, R, S

Applicable Laws and Rules

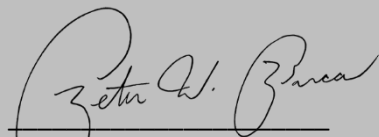
This document provides statements or interpretations of the following laws and regulations in effect as of September 27, 2019: Section Tax 4.001(1) and (2), Wis. Adm. Code.

Laws enacted and in effect after September 27, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to September 27, 2019, 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", written over a horizontal line.

Peter Barca

Secretary of Revenue