

**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 document 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.

Document Number	Document Title
100067	Police and Fire Protection Fee (PFPF) Registration Information - Common Questions

State of Wisconsin
Department of Revenue

Police and Fire Protection Fee (PFPF) Registration Information

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.

1. Register with the Wisconsin Department of Revenue (DOR).
2. Sign Up for My Tax Account
3. Add Access to Your PFPF Account in My Tax Account
 - Business Owners or Employees
 - Third Party Preparers

1. **Register with the Wisconsin Department of Revenue (DOR)**

Every communications provider and retailer required to impose the Police and Fire Protection Fee (PFPF) must register with DOR.

To register for a Police and Fire Protection Fee account:

- Use our online Wisconsin Business Tax Registration, or
- Send an email requesting a PFPF account to DORTOBRegistration@wisconsin.gov, or
- Write a letter requesting a PFPF account and mail to Wisconsin Department of Revenue, ATTN: Registration Unit, PO Box 8902 Madison WI 53708-8902

Using our online application, you have the following options:

You are registering for the first time-

- You need to apply for a seller's permit
- In step **Add Information about Business Locations/Other Taxes**, select **Yes** to indicate you do sell prepaid wireless communication plans, such as phone cards for prepaid wireless communications plans, and/or voice communications services with an assigned telephone number

You are already registered and have a seller's permit-

- Select **Other Business Taxes** for the permits that you need.

- In step **Add Information about Business Locations/Other Taxes**, select **Yes** to indicate you do sell prepaid wireless communication plans and/or voice communications services with an assigned telephone number.

If you complete the online application, the PFPF account information will be available to you within two business days and you will receive your account information within seven to ten business days. If you submit a paper request, you will receive your tax account information within seven to ten business days.

2. Sign Up for My Tax Account

After you have registered for the Police and Fire Protection Fee (PFPF), you must file and pay the fee using [My Tax Account](#).

My Tax Account is DOR's free online business tax system that allows you to view current account status, file and amend return, make payments, and manage and update account information. It's simple, secure and available 24 hours a day, seven days a week.

Step-by-step instructions on how to register for My Tax Account are available on our [Using My Tax Account](#) guide.

3. Add Access to Your PFPF Account in My Tax Account

Business Owners or Employees

If you are already registered for My Tax Account and need to add access to your PFPF account:

- Log in to [My Tax Account](#)
- Select **Add Access to an Account** from your homepage
- Select **Register Business Accounts**
- Select **Police and Fire Protection Fee** (as shown in the screenshot below)
- If you have previously filed a return, on Line 2a enter the Total Amount Due (Line 12 on [Form PFP-100](#)) from one of the last three filed returns
- If you have never filed a return, on Line 2b enter the Letter Id from the Business Tax Registration Greeting Letter (LXXXXXXXXXX)
- Click "Submit" and the PFPF account will be listed immediately on your homepage

Add access to a Business Tax Account

Business Tax Account

Enter information from one of your business accounts (e.g., Sales, Withholding, etc.) in Field 1 AND either Field 2a OR 2b below. Upon successful completion, you will be granted access to your active business tax accounts.

This information is requested to protect your privacy and the confidentiality of your tax records at the Department of Revenue.

1. Select Tax Account Type Police & Fire Protection Fee

2a. Total tax due from prior return or deposit report 0.00

OR

2b. Enter your Letter Id

Third Party Preparers

If you are a third party preparer already registered in My Tax Account, you can report and remit the Police and Fire Protection Fee for your clients.

To add access to your client's PFPF account:

- Log in to [My Tax Account](#)
- Select **Add 3rd Party Account Access**
- Select either **Client is registered for My Tax Account** or **Client is NOT registered for My Tax Account** (as shown in the screenshot below)
- Enter the required information and **Submit**
- If the client is not registered for My Tax Account, the PFPF account will be immediately listed on your homepage, under the Third Party Accounts tab
- If the client is registered for My Tax Account, a request will be sent to your client for their approval. Once approved, the account will be listed on your homepage, under the Third Party Accounts tab.

Add 3rd Party Account Access

Client is registered or will register for My Tax Account

The account owner must register for My Tax Account before you request access. When your request is processed, the account owner will receive an email with instructions to approve your access.

Client is not registered for My Tax Account

You must have Form A-777a or substitute form signed by the account owner. Keep a copy for your records. This form provides approval to file returns and access tax account information through My Tax Account. Do not send Form A-777a to the Wisconsin Department of Revenue.

For more information on using My Tax Account, go to [Using My Tax Account](#).

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 10, 2019: Sections 77.54 and 196.025, Wis. Stats., and secs. PSC 172.02, 172.03, 172.04, 172.05, 172.06, 172.07 and 172.09, Wis. Adm. Code.

Laws enacted and in effect after October 10, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 10, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

FOR QUESTIONS OR COMMENTS CONTACT:

MS 5-77

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Email additional questions to DORBusinessTax@wisconsin.gov

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100067

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