

**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
100073	Sales and Use Tax Making Changes to My Account - Common Questions

State of Wisconsin
Department of Revenue

Sales and Use Tax Making Changes to My Account

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. What should I do if I need to make a change to my business tax account(s)?
 - Name Change
 - Address Change
 - Change in Entity Type
 - Reactivate your Tax Account
 - Inactivate your Tax Account
 - Add Additional Business Location(s)
 - Add a Federal Employer Identification Number (FEIN) to your tax account.

1. **What should I do if I need to make a change to my business tax account(s)?**

To make a change, submit your request using one of the following methods:

- Sending an email to DORRegistration@wisconsin.gov
- Sending us a fax to (608) 264-6884, ATTN: Registration Unit
- Call (608) 266-2776 (except for a name change, we require a copy of the Articles of Amendment)
- Mail:
 - Wisconsin Department of Revenue
 - ATTN: Registration Unit
 - PO Box 8902
 - Madison, WI 53708-8902

Name Change

If you are only changing the business name on your tax account and your federal employer identification number (FEIN) did not change, provide the following information:

- The current business name on your account
- Your tax account number

- Your new legal or "doing business as" name (DBA)
- The date you want the change to take effect
- A copy of the Articles of Amendment (required for legal name changes only)

You may submit a request to change the "doing business as" (DBA) via email to DORTOBRegistration@wisconsin.gov, call our office at 608-266-2776, or fax us a written request to 608-327-0235. We will send you a new certificate after the change has been made.

Address Change

To change an address, contact our Customer Service Bureau at 608-266-2776 or send an email to DORTOBRegistration@wisconsin.gov and provide the following information:

- The current business name on your account
- Your tax account number
- The date you want the change to take effect
- The business mailing address currently shown on your account
- The new business mailing address

Change in Entity Type

Generally a change in entity type requires you to submit a new Wisconsin Business Tax Registration. If a new federal employer identification number (FEIN) is issued to you by the Internal Revenue Service (IRS), you must submit a new Application for Business Tax Registration to the Department of Revenue (DOR).

Note: If you are a sole proprietor changing to a single member LLC that is disregarded you do not need to submit a new application. However, you will still need to notify us of the change and include your new business name.

Note: If you sell your business, your seller's permit is NOT transferable to the buyer. You should surrender your seller's permit to us and close your sales and use tax account.

Reactivate your Tax Account

If your account is inactive and you would like to have your account reactivated so you can resume doing business under that tax account, please submit the following information:

- The business name of your inactive account
- Your tax account number
- The date you want the reactivation to take effect
- The business and mailing address you will be using

You may submit a request to reactivate an account in My Tax Account. We will mail you a new Wisconsin Business Tax Registration Certificate after your account has been reactivated.

Inactivate your Tax Account

Please submit the following information:

- The current business name on your account
- Your tax account number
- The business mailing address on your account
- The date you want the inactivation to take effect

You may submit a request to close account in [My Tax Account](#).

Add Additional Business Location(s)

If you are adding an additional location(s) from which you are making taxable sales, leases, or rentals, you should inform our office via email to DORBusinessTax@wisconsin.gov, call our office at 608-266-2776, or fax us a written request at 608-267-1030.

Note: If you are engaged in business at more than one location, you will use the same tax account number for each additional location. However, you will receive a separate Seller's permit for each location. You must file one consolidated return that includes the information and figures for all your business locations. There is no fee to add additional business locations.

Add a Federal Employer Identification Number (FEIN) to Your Tax Account

Taxpayers can submit a request to add a federal employer identification number (FEIN) to their account if we do not currently have that number on record. Taxpayers can provide us a copy of their IRS letter. The letter may be faxed to our Registration Unit at 608 264-6884 or mailed to:

Wisconsin Department of Revenue,
Registration Unit
PO Box 8902
Madison WI 53708

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 10, 2019: Sections 73.03 and 77.52, Wis. Stats., and sec. Tax 11.002, 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

WISCONSIN DEPARTMENT OF REVENUE

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Email additional questions to DORBusinessTax@wisconsin.gov

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

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