

# Instructions for Wisconsin Sales and Use Tax Return, Form ST-12, and County Sales and Use Tax Schedule, Schedule CT

## General Instructions

### Would You Prefer to File Electronically?

The Wisconsin Department of Revenue offers three convenient and secure electronic filing options for sales and use tax returns:

- Sales Internet Process (SIP)
- Sales File Transmission
- Sales TeleFile

For more information on filing electronically, go to [www.dor.state.wi.us](http://www.dor.state.wi.us) and click on the E-Services button or telephone (608) 266-2776.

This return and schedule are for reporting (or amending previously filed) state, county, and stadium sales and use taxes. **This return must be filed when due, even if you have no tax to report or pay your tax by Electronic Funds Transfer (EFT).**

If you are engaged in business at more than one location, you will receive and must file one consolidated sales and use tax return. Include information and totals of all your business locations on this return.

### Steps to Filing Your Return

1. Verify that the tax account number, name, address, and reporting period entered on the top of your sales and use tax return are correct. Indicate changes to your name or mailing address on the front of Form ST-12. For other changes,

enclose a letter with your sales and use tax return. If your business operates at more than one location, specify which location(s) had an ownership, name, or address change.

If you are completing a return and do not have a tax account number assigned by the Department of Revenue, fill in your federal employer identification number (FEIN) or social security number (SSN). Also fill in your real and business name, address, and period covered (beginning and ending dates).

2. Enter the requested information and amounts on your sales and use tax return.
3. Submit the return to the department. (See line 29 instructions on page 6.) Write your tax account number on all correspondence and payments.
4. Keep a completed worksheet or a copy of your return for your records for at least four years.

Do not take credit for previous overpayments on this return, except for subtractions allowable on line 4. Amend the period the tax was originally reported in for all other overpayments.

**Amended Returns** – See page 6 of instructions.

**Any Questions?** Contact any Department of Revenue office, write to Wisconsin Department of Revenue, PO Box 8902, Madison WI 53708-8902, contact the department in Madison by telephone (608) 266-2776, fax (608) 267-1030, e-mail [sales10@dor.state.wi.us](mailto:sales10@dor.state.wi.us), or visit our web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

## Step-by-Step Instructions

**Your return will be electronically scanned. Send the original return only. Do not send a photocopy. Use only black ink. Please print your numbers like this:**

987,654,321.00

**If you have no entry for a line, leave the line blank.**

**Exception – If you have no tax to report on this return, enter a “0” on line 29, like this:**

\_\_\_\_\_,\_\_\_\_\_,\_\_\_\_\_.0

**NOTE:** Persons with tax account numbers beginning with 006 should begin filling in their return with line 19. All others should begin filling in their return with line 1.

### Step A Sales Tax – State

**Line 1. Total Sales:** Enter the total amount of all cash, credit, and conditional sales, including all sales tax charged. Include a) sales, leases, and rentals of taxable and exempt tangible personal property and services, and b) transportation charges collected from customers. Do not reduce the amount on this line for sales returns and allowances.

**IMPORTANT:** You must use the accrual method of accounting to report your sales, unless the Department of Revenue has a) determined that this method would cause you undue hardship, and b) given you written permission to use another method.

### Line 2. Sales for which you received exemption certificates:

Enter sales that are exempt from tax because you accepted, in good faith, a valid exemption certificate. Examples include:

- Sales for resale
- Sales of certain machines to farmers
- Sales of certain machinery to manufacturers
- Sales to federal and Wisconsin governmental units
- Certain sales to holders of a Wisconsin Direct Pay Permit

**Line 3. Sales of exempt property and services:** Enter the total amount of sales of exempt property and services that do not require exemption certificates. Examples include:

- Sales where you furnished services outside Wisconsin, transferred property to customers outside Wisconsin, or turned property over to a common carrier or the U.S. Postal Service for delivery outside Wisconsin.
- Sales of real property, newspapers, intangibles, prescription medicines and eyeglasses, caskets, crutches, wheelchairs,

hearing aids, artificial teeth, and charges for certain professional services such as legal, accounting, or medical services, lottery ticket sales, and commissions received from owners of juke boxes or pool tables.

- Sales of food, food products, and beverages sold for **off-premise** human consumption. Do not include alcoholic or carbonated beverages, soft drinks, candy, popcorn, chewing gum, confections, soda fountain items, heated food or beverages, ice cream and yogurt cones and bars, and meals and sandwiches. Do not include meals, food, food products, and beverages sold for **on-premise** consumption.
- 35% of the selling price of certain new mobile homes.
- Sales of motor fuel (gas and clear diesel), alternate fuel, or general aviation fuel subject to the Wisconsin motor vehicle fuel tax.

**Line 4. Sales returns, allowances, and bad debts:** Enter the total amount of the following:

- Trade-in allowances and cash discounts on taxable sales.
- Refunds or credits for returned merchandise, if the sale of such merchandise was reported as a taxable sale on a prior return or on this return, and the tax was refunded to the purchaser.
- Bad debts on taxable sales, charged off for income tax or franchise tax purposes, if the sales were reported as taxable sales on a prior return or on this return, and if your sales are reported on the accrual basis.

**Line 5. Other:** Enter the total amount of any other allowable subtractions. Examples include:

- State, county, and stadium sales tax charged to customers which is included in line 1, but only if you inform your customers that you charged sales tax. (For example, you separately list the sales tax on the receipts you give to your customers.) This information should be obtained from your records, not by multiplying the amount on line 1 by the tax rate.
- Wisconsin tax-paid purchases resold as **taxable** sales. (For example, Company A buys materials, paying Wisconsin sales tax. Before making any use of the materials, Company A makes a taxable sale of the materials. Company A must include this sale on line 1 "Total sales," but it may subtract its purchase price of the materials, less tax, on line 5.) Note: Do not take credit for tax-paid purchases resold for **non-taxable** sales on this line. You must request a refund from your supplier or file a Buyer's Claim for Refund.
- Bingo gross receipts tax.
- Local exposition taxes (room, food and beverage, rental car) and premier resort area taxes.
- Rental vehicle fee.

You are "engaged in business" in a county or stadium district if you have a store or perform taxable services in the county or stadium district or if you deliver goods into the county or stadium district using your own vehicles. Publication 201, *Wisconsin Sales and Use Tax Information*, Part XVIII.C., provides information on other activities that cause a retailer to be "engaged in business" in a county or stadium district.

Publication 201 may be obtained from any Department of Revenue office or its Internet site. For information on contacting the department, see page 1 of these instructions, "Any Questions?"

If sales of property and services are exempt from the 5% state tax, they are also exempt from the county and stadium district taxes.

The following chart provides the county codes for your use in completing lines 9 through 11 and lines 20 through 22.

### County Codes (taxable counties as of 10-1-2003)

|                          |    |                           |    |
|--------------------------|----|---------------------------|----|
| Adams (01-94) .....      | 01 | Marathon (04-87) .....    | 37 |
| Ashland (04-88) .....    | 02 | Marinette (10-01) .....   | 38 |
| Barron (04-86) .....     | 03 | Marquette (04-89) .....   | 39 |
| Bayfield (04-91) .....   | 04 | Milwaukee (04-91) .....   | 40 |
| Buffalo (04-87) .....    | 06 | Monroe (04-90) .....      | 41 |
| Burnett (04-89) .....    | 07 | Oconto (07-94) .....      | 42 |
| Chippewa (04-91) .....   | 09 | Oneida (04-87) .....      | 43 |
| Columbia (04-89) .....   | 11 | Ozaukee (04-91) .....     | 45 |
| Crawford (04-91) .....   | 12 | Pepin (04-91) .....       | 46 |
| Dane (04-91) .....       | 13 | Pierce (04-88) .....      | 47 |
| Dodge (04-94) .....      | 14 | Polk (04-88) .....        | 48 |
| Door (04-88) .....       | 15 | Portage (04-89) .....     | 49 |
| Douglas (04-91) .....    | 16 | Price (01-93) .....       | 50 |
| Dunn (04-86) .....       | 17 | Richland (04-89) .....    | 52 |
| Eau Claire (01-99) ..... | 18 | Rusk (04-87) .....        | 54 |
| Forest (04-95) .....     | 21 | St. Croix (04-87) .....   | 55 |
| Grant (04-02) .....      | 22 | Sauk (04-92) .....        | 56 |
| Green (01-03) .....      | 23 | Sawyer (04-87) .....      | 57 |
| Green Lake (07-99) ..... | 24 | Shawano (04-90) .....     | 58 |
| Iowa (04-87) .....       | 25 | Taylor (07-99) .....      | 60 |
| Iron (04-91) .....       | 26 | Trempealeau (10-95) ..... | 61 |
| Jackson (04-87) .....    | 27 | Vernon (01-97) .....      | 62 |
| Jefferson (04-91) .....  | 28 | Vilas (04-88) .....       | 63 |
| Juneau (04-92) .....     | 29 | Walworth (04-87) .....    | 64 |
| Kenosha (04-91) .....    | 30 | Washburn (04-91) .....    | 65 |
| La Crosse (04-90) .....  | 32 | Washington (01-99) .....  | 66 |
| Lafayette (04-01) .....  | 33 | Waupaca (04-89) .....     | 68 |
| Langlade (04-88) .....   | 34 | Waushara (04-90) .....    | 69 |
| Lincoln (04-87) .....    | 35 | Wood (01-04) .....        | 71 |

(Date county tax became effective is in parenthesis)

## Step B Sales Tax – County and Stadium

Your sales of tangible personal property and services that are subject to the 5% state sales or use tax are also subject to the 0.5% county and/or 0.1% or 0.5% stadium sales or use tax if (1) the sale takes place in a county that imposes a county tax (taxable county) or in a stadium district and, (2) you are "engaged in business" in the taxable county or stadium district.

**Lines 9 through 11.** If, for the period covered by your sales and use tax return, you had:

- Taxable sales in **3 or fewer** of the counties listed in the chart, report your sales on lines 9 through 11.
- Taxable sales in **4 or more** of the counties listed in the chart, leave lines 9 through 11 blank and report your sales on the county sales and use tax schedule, Schedule CT.

Schedule CT may be obtained from any Department of Revenue office or its Internet site. For information on contacting the department, see page 1 of these instructions, "Any Questions?"

To complete lines 9 through 11 (you had taxable sales in **3 or fewer** of the counties listed in the chart on page 2):

- Enter the two digit county code, from the chart, for each county in which you had taxable sales. (For example, if you had taxable sales in Milwaukee County, enter 40 in the first two boxes on line 9).
- Enter the first 5 letters of each county in which you had taxable sales. Capitalize, but ignore spaces and punctuation. (For example, enter STCRO for St. Croix County and MILWA for Milwaukee County.) **EXCEPTION:** Enter GLAKE for Green Lake County.
- Enter the taxable sales for each county (the portion of your sales subject to state sales tax (line 7) that occurred in each county) on lines 9c, 10c, and/or 11c.

**Line 12. Total sales subject to county sales tax:** Add any amounts you entered in the column titled "Sales Subject to County Sales Tax" for lines 9 through 11. Enter this total, **or** the total from Schedule CT, page 2, Column 1, on line 12a. Multiply that amount by 0.5% (.005) and enter the result on line 12b.

**Line 13. Baseball stadium district taxable sales:** Enter the portion of your sales subject to state sales tax (line 7) that occurred in Milwaukee, Ozaukee, Racine, Washington, or Waukesha counties on line 13a. Multiply that amount by 0.1% (.001) and enter the result on line 13b.

**Line 14. Football stadium district taxable sales:** Enter the portion of your sales subject to state sales tax (line 7) that occurred in Brown County on line 14a. Multiply that amount by 0.5% (.005) and enter the result on line 14b.

#### Step C Sales Tax Before Discount

**Line 15. Total sales tax:** Add the tax amounts from lines 8, 12b, 13b, and 14b. Enter the total on line 15.

#### Step D Discount and Net Sales Tax

**Line 16. Total sales tax:** Fill in the amount from line 15.

**Line 17. Discount:** The retailer's discount is computed as follows:

- If line 16 is \$0 to \$10, the discount is the amount on line 16.
- If the amount on line 16 is \$10 to \$2,000, the discount is \$10.
- If the amount on line 16 is greater than \$2,000, the discount is the amount on line 16 times .005.

The discount is only allowed on timely reported and paid sales tax. A return that is mailed is considered timely filed and the tax timely paid only when all of the following conditions are met: it is mailed in a properly addressed envelope with sufficient postage; the envelope is postmarked on or before the due date; and it is received by the department 5 days or less after the due date.

**Line 18. Net sales tax:** Subtract line 17 from line 16 and enter the result.

#### Step E Use Tax – State

**Caution:** Failure to report use tax is the most common error made on sales and use tax returns and the leading cause of tax, interest, and penalty assessments in audits.

Use tax is the counterpart of sales tax. You owe use tax on your total purchase price of taxable tangible personal property or taxable services that you used, stored, or consumed in Wisconsin, upon which you have not previously paid Wisconsin sales or use tax. Examples of reasons you may owe use tax:

- You bought property without paying sales tax from a seller outside Wisconsin. You would have paid sales tax if you bought the property from a Wisconsin seller.
- You bought property without paying sales tax for resale (to sell to others) or for a nontaxable use. You then used the property in a taxable manner.
- You bought property without paying sales tax and later gave the property away free to your customers.

**Line 19. Purchases subject to state use tax:** Enter your total purchases subject to state use tax on line 19a, multiply by 5% (.05), and enter the result on line 19b. **Exception:** Do not enter purchases on which you have paid another state's state tax of 5% or more. If you paid another state's state tax of less than 5%, see "Credit for state taxes paid in another state" in the left column on page 4.

#### Examples of purchases subject to use tax:

- **Asset additions**, including:
  - Office furniture, equipment, and computers
  - Counters, shelving, and other business equipment
  - Materials used in constructing or remodeling a building
  - Dealers' motor vehicles not held for sale (tax owed on sales price of vehicle to dealer)
- **Repair and supply items**, including:
  - Repair parts used to repair your taxable equipment
  - Office or cleaning supplies
  - Tools
- **Other items**, including:
  - Calendars, pens, etc., to be given away free to customers
  - Christmas or grand opening gifts
  - Color cards distributed by a paint dealer
  - Materials used to construct a prototype for a research and development contract
  - Compact disks purchased by a juke box operator
  - Computer programs, except custom computer programs
  - Motor vehicles with dealer or regular plates held for sale by licensed dealers and assigned to specific employees subject to withholding or owners who actively participate in the business. From January 1, 2004 through December 31, 2004, the amount subject to state use tax is \$118 per plate per month. The measure of tax was for \$116 per plate per month from January 1, 2003 through December 31, 2003.
  - Motor vehicles with dealer or regular plates held for sale by licensed dealers and not assigned to specific employees subject to withholding or owners who actively participate in the business. The amount subject to state use tax is the "lease value" of the vehicle.

### Credit for state taxes paid in another state

If you properly paid state sales or use tax to another state on purchases of tangible personal property or taxable services, a special computation is required to claim credit for the tax paid to the other state. Enter a "measure of tax" on line 19a, if the other state's tax rate is less than 5%.

Determine the "measure of tax" by multiplying the net state use tax liability by 20. The net state use tax liability is the difference between the 5% Wisconsin use tax and the state sales tax paid to another state. If the state sales tax paid to another state equals or exceeds the 5% Wisconsin use tax, do **not** enter a "measure of tax."

**Example:** A Wisconsin accountant purchased computers in South Dakota for \$10,000. The accountant paid South Dakota's 4% sales tax of \$400. The accountant should make the following computation:

|  |          |
|--|----------|
| 1) Purchase price .....                        | \$10,000 |
| 2) 5% Wisconsin use tax (\$10,000 x .05) ..... | \$500    |
| 3) Less 4% tax paid to South Dakota .....      | - 400    |
| 4) Net state use tax due to Wisconsin .....    | \$100    |
| 5) Measure of tax (\$100 x 20) .....           | \$ 2,000 |

The accountant should include \$2,000.00 on line 19a.

### Step F Use Tax – County and Stadium

The county and/or stadium use tax is imposed on the purchase price of tangible personal property or taxable services (1) you used, stored, or consumed in a county that has adopted the county sales and use tax (taxable county) or in a stadium district, and (2) upon which you did not pay the county and/or stadium tax to the seller. **Note:** If you paid another state's local tax on your purchase, see "Credit for county taxes paid in another state," in the next column.

**Exception** – You do not owe county use tax on tangible personal property or taxable services you purchased in a Wisconsin county that has not adopted the tax and later brought to a taxable county where you stored, used, or consumed it. This exception does not apply to certain registered or titled items and construction materials used in real property construction.

Motor vehicle dealers who reported state use tax for motor vehicles on line 19 must also report county use tax on the vehicles, if the vehicles were customarily kept in one of the taxable counties.

Contractors: Include the purchase price of tangible personal property which becomes a component part of real property located in a taxable county, unless a Wisconsin county tax (or similar local tax of 0.5% or more in another state) was paid on the tangible personal property.

**Lines 20 through 22.** If, for the period covered by your sales and use tax return, you had:

- Taxable purchases in **3 or fewer** of the counties listed in the chart on page 2, report these purchases on lines 20 through 22 of your sales and use tax return, Form ST-12.

- Taxable purchases in **4 or more** of the counties listed in the chart on page 2, report these purchases on the county sales and use tax schedule, Schedule CT. (If you report taxable purchases on Schedule CT, leave lines 20 through 22 blank on your sales and use tax return, Form ST-12).

Schedule CT may be obtained from any Department of Revenue office or the Department's Internet site. For information on contacting the department, see page 1 of these instructions, "Any Questions?"

To complete lines 20 through 22 (you had taxable purchases in **3 or fewer** of the counties in the chart on page 2):

- a. Enter the two digit county code, from the chart on page 2, for each county in which you had taxable purchases. (For example, if you had taxable purchases in Door County, enter 15).
- b. Enter the first 5 letters of each county in which you had taxable purchases. Capitalize, but ignore spaces and punctuation. (For example, enter STCRO for St. Croix County and MILWA for Milwaukee County.) **EXCEPTION:** Enter GLAKE for Green Lake County.
- c. Enter the taxable purchases for each county, on lines 20c, 21c, and/or 22c.

### Credit for county taxes paid in another state

If you properly paid a county tax (or similar local tax) on purchases made in another state, a special computation is required to claim a credit of local taxes paid in another state. Enter a "measure of tax" in the column titled "Purchases Subject to County Use Tax" for the appropriate county.

Determine the "measure of tax" by multiplying the net county use tax liability by 200. The net county use tax liability is the difference between the 0.5% county use tax and the amount of county (or similar local) tax paid in the other state. If the county or local tax paid in another state equals or exceeds the 0.5% Wisconsin county use tax, do **not** enter a "measure of tax."

**Example:** A Rusk County dentist purchased equipment in Illinois for \$10,000. He paid a 0.25% local tax of \$25 in Illinois. The dentist should make the following computation:

|   |          |
|---|----------|
| 1) Purchase price .....                             | \$10,000 |
| 2) 0.5% Rusk County use tax (\$10,000 x .005) ..... | \$50     |
| 3) Less 0.25% county tax paid in Illinois .....     | - 25     |
| 4) Net county use tax due to Rusk County .....      | \$25     |
| 5) Measure of tax (\$25 x 200) .....                | \$ 5,000 |

The dentist should include \$5,000 as a taxable purchase for Rusk County.

Do not take credit, against county use tax, for **state** sales tax paid to another state.

**Example:** A Dunn County firm purchased office supplies from a Minnesota seller for \$5,000. The firm (buyer) paid the 6.5% Minnesota state sales tax of \$325, but did not pay any county or local sales tax in Minnesota. Since the buyer paid the 6.5% Minnesota state sales tax, the buyer is not liable for the 5% Wisconsin state use tax; however, is liable for the 0.5% Dunn County use tax. The buyer must report \$5,000 as a taxable purchase for Dunn County.

**Line 23. Total purchases subject to county use tax:** Add the amounts for lines 20c through 22c. Enter this total, **or** the total from Schedule CT, page 2, Column 2 on line 23a. Multiply that amount by 0.5% (.005) and enter the result on line 23b.

**Line 24. Baseball stadium district taxable purchases:** Enter the portion of your purchases subject to state use tax (line 19a) that you (1) used, stored, or consumed in Milwaukee, Ozaukee, Racine, Washington, or Waukesha counties, and (2) upon which you did not pay the baseball stadium tax to the seller on line 24a. Multiply that amount by 0.1% (.001) and enter the result on line 24b. **Note:** If you paid another state's local tax on your purchase, see "Credit for local taxes paid in another state," below.

**Exception** – You do not owe baseball stadium use tax on tangible personal property or taxable services that you purchased in a Wisconsin county not in the baseball stadium district and later brought to a county in the baseball stadium district where you used, stored, or consumed it. This exception does not apply to certain registered or titled items and construction materials used in real property construction.

Motor vehicle dealers who reported state use tax for motor vehicles on line 19 must also report baseball stadium use tax on the vehicles, if the vehicles were customarily kept in the baseball stadium district.

**Contractors:** Include the purchase price of tangible personal property which becomes a component part of real property located in the baseball stadium district unless you have paid the Wisconsin baseball stadium sales tax, Wisconsin football stadium tax, or similar local tax of 0.1% or more in another state on your purchase of the property.

**Example:** A company located in Milwaukee County purchases an office machine for \$10,000 from an Ohio seller who does not charge the 5% state sales tax, 0.5% county sales tax, or the 0.1% baseball stadium sales tax on the transaction. This machine is used in the baseball stadium district. The buyer is liable for the 5% state use tax of \$500, the 0.5% county use tax of \$50, and the 0.1% baseball stadium use tax of \$10. The buyer includes the \$10,000 purchase on line 24a and includes \$10.00 of baseball stadium use tax on line 24b.

#### Credit for local taxes paid in another state

If you properly paid a stadium (or similar local) tax on purchases made in another state, a special computation is required to claim a credit of local taxes paid in another state. Enter a "measure of tax" on line 24a, for the baseball stadium district.

Determine the "measure of tax" by multiplying the net baseball stadium use tax liability by 1000. The net baseball stadium use tax liability is the difference between the 0.1% baseball stadium use tax and the amount of stadium (or similar local) tax paid in another state. If the stadium or local tax paid in another state equals or exceeds the 0.1% Wisconsin baseball stadium use tax, do **not** enter a "measure of tax."

**Example:** A Racine County tavern purchased equipment in Georgia for \$10,000. The tavern paid a 0.05% local tax of \$5 in Georgia. The tavern should make the following computation:

|   |          |
|---|----------|
| 1) Purchase price .....   | \$10,000 |
| 2) 0.1% Wisconsin baseball stadium use tax<br>(\$10,000 x .001) ..... | \$10     |
| 3) Less 0.05% local tax paid in Georgia .....                         | -5       |
| 4) Net baseball stadium use tax due to Wisconsin .....                | \$ 5     |
| 5) "Measure of tax" (\$5 x 1000) .....                                | \$ 5,000 |

The tavern must include \$5,000.00 on line 24a.

**Note:** If you paid a local tax in another state and are subject to both county and baseball stadium use tax in Wisconsin (Milwaukee, Ozaukee, and Washington counties), see *Wisconsin Tax Bulletin* 100, pages 39 and 40, example 11, for information on allocating the amount between the two tax types. *Wisconsin Tax Bulletin* 100 may be obtained from any Department of Revenue office or its Internet site. For information on contacting the department, see page 1 of these instructions, "Any Questions?"

**Line 25. Football stadium district taxable purchases:** Enter the portion of your purchases subject to state use tax (line 19a) that you (1) used, stored, or consumed in Brown County, and (2) upon which you did not pay the football stadium tax to the seller. Multiply that amount by 0.5% (.005) and enter the result on line 25b. **Note:** If you paid another state's local tax on your purchase, see "Credit for local taxes paid in another state," on page 6.

**Exception** – You do not owe football stadium use tax on tangible personal property or taxable services that you purchased in another Wisconsin county or in the baseball stadium district and later brought to Brown County where you used, stored, or consumed it. This exception does not apply to certain registered or titled items and construction materials used in real property construction.

Motor vehicle dealers who reported a measure of tax for motor vehicles used for any purpose, in addition to retention, demonstration, or display on line 19 must also report football stadium use tax on the vehicles, if the vehicles were customarily kept in Brown County.

**Contractors:** Include the purchase price of tangible personal property that is used in constructing, altering, repairing or improving real property and that becomes a component part of real property in Brown County unless you have paid the 0.5% Wisconsin football stadium sales tax or similar local sales tax of 0.5% or more in another state, on your purchase of the property.

**Note:** If you have paid the baseball stadium tax, or a similar local tax in another state of less than 0.5%, on the purchase of the same property or services, that tax may be credited against the football stadium use tax.

**Example:** A company located in Brown County purchases office supplies from a seller in Door County. The seller delivers the office supplies by common carrier to Brown County. The seller charges the 5% state sales tax but not the 0.5% football stadium tax, because it is not engaged in business in Brown County (delivering by common carrier into a county does not by itself mean a seller is engaged in business in the county). The buyer is subject to the 0.5% football stadium use tax on its purchase price of the office supplies.

## Credit for local taxes paid in another state

If you paid a stadium (or similar local) tax on the purchases made in another state, a special computation is required to claim a credit of local taxes paid in another state. Enter a "measure of tax" on line 25a, for the football stadium district.

Determine the "measure of tax" by multiplying the net football stadium use tax liability by 200. The net football stadium use tax liability is the difference between the 0.5% football stadium use tax and the amount of stadium (or similar local) tax paid in another state. If the stadium or local tax in another state equals or exceeds the 0.5% Wisconsin football stadium use tax, do **not** enter a "measure of tax."

**Example:** A Brown County grocery store purchases a forklift in Illinois for \$20,000. The grocery store pays a 0.25% local tax in Illinois. The grocery store should make the following computation:

- |   |          |
|---|----------|
| 1) Purchase price .....   | \$20,000 |
| 2) 0.5% Wisconsin football stadium use tax<br>(\$20,000 x .005) ..... | \$100    |
| 3) Less 0.25% local tax paid in Illinois .....                        | -50      |
| 4) Net football stadium use tax due to Wisconsin .....                | \$ 50    |
| 5) Measure of tax (\$50 x 200) .....                                  | \$10,000 |

The grocery store must include \$10,000.00 on line 25a.

## Step G Total Amount Due

**Line 26. Total sales and use taxes:** Add the tax amounts from lines 18, 19b, 23b, 24b, and 25b. This is the total of the sales and use taxes due on this return.

**Line 27. Interest:** If your return is not filed by the due date, you are subject to interest on the amount on line 26 (total sales and use taxes due) at the rate of 1.5% per month from the due date of the return to the date the tax is paid. Fill in the amount of interest on line 27.

**Line 28. Late filing fee (\$20) and negligence penalty:** Returns filed after the due date are subject to a \$20 late filing fee, and a negligence penalty equal to 5% of the amount on line 26 (total sales and use taxes due) for each month or fraction of a month the return is late, up to a maximum penalty of 25%.

**Note:** The late filing fee and negligence penalty may be waived in the case of death of the person required to file the return, and in cases where a reasonable explanation exists for the late filing. If you believe that these penalties should be waived, please include an explanation with your return.

**Line 29. Total amount due:** Add the amounts on lines 26, 27, and 28. This is the total amount due with this return. Payment of this amount may be made by Electronic Funds Transfer (EFT), or by a check or money order made payable to the Wisconsin Department of Revenue. If paying by check or money order, be sure to write your tax account number on your payment.

If you are paying by EFT, check the appropriate box in the lower left hand corner on page 2 of the return. **You must file a return even though you pay by EFT.**

If this is a "final return," check the appropriate box and enter date the business discontinued.

## Sign and date this return, enclose payment, and mail to:

Wisconsin Department of Revenue  
Box 93389  
Milwaukee WI 53293-0389

## Amending Previously Filed Sales and Use Tax Returns

1. Enter your name, address, tax account number, and reporting period and check the amended return box on Form ST-12, just above Step A. Leave the due date box blank.
2. Complete lines 1 through 26 of Form ST-12 (also complete Schedule CT, if necessary) using the correct figures, including those that did not change.

**Line 17:** If this amended return *increases* your total sales tax, enter the discount from your original return (or as subsequently adjusted). Do not calculate a discount on the additional amount due.

If this amended return *decreases* your total sales tax, recompute the discount, following the instructions on Form ST-12.

3. Complete the following worksheet.

### Worksheet to Figure Refund or Amount Due on Amended Form ST-12

1. Fill in amount from line 26, amended Form ST-12 ..... 1. \_\_\_\_\_
2. Fill in the total sales and use tax amount from your original return (or subsequently adjusted return) .. 2. \_\_\_\_\_
3. If line 2 is *more* than line 1, subtract line 1 from line 2. Fill in here and on line 29. This is the amount you overpaid. STOP HERE. The Department of Revenue will calculate the amount of your refund, including interest. .... 3. \_\_\_\_\_
4. If line 2 is *less* than line 1, subtract line 2 from line 1. Fill in here ..... 4. \_\_\_\_\_
5. Compute interest on the amount on line 4 at 12% per year from the due date of the original return to the date you pay the additional tax. Fill in here and on line 27, Form ST-12 ..... 5. \_\_\_\_\_
6. Add lines 4 and 5. Fill in here and on line 29, Form ST-12 ..... 6. \_\_\_\_\_

4. Attach a letter explaining the reason(s) for amending your return(s). Include copies of applicable exemption certificates, invoices, credit memos, and workpapers.

**CAUTION:** If the sales or use tax being refunded was collected from buyers, you must return the tax and related interest to the buyers from whom the tax was collected. If you are unable to return the tax and interest to the buyers, you must return the refund (tax and interest) to the Department of Revenue. Failure to return the tax and interest may result in a penalty.