

## General Instructions – Application for Wisconsin Business Tax Registration

### Who needs to register?

A business planning to pay wages or make sales that are subject to any of the following (click link for more information):

- [Withholding tax](#)
- [Sales tax](#)
- [Use tax](#)
- [Consumer's use tax](#)
- [Dry cleaning license fee](#)
- [Dry cleaning products fee](#)
- [Limousine fee](#)
- [Local exposition tax](#)
- [Police & fire protection fee](#)
- [Premier resort tax](#)
- [Rental vehicle fee](#)

**Note:** Wholesalers, manufacturers and other businesses will not be issued a seller's permit or use tax certificate if they have no taxable sales.

### Is there a registration fee?

Yes. There is a \$20 Business Tax Registration (BTR) fee when you apply for any of the above, except if one of the following applies:

#### Exceptions:

1. You paid the \$20 BTR fee with a previous BTR application for this business.
2. You are **only** applying for:
  - consumer's use tax certificate
  - limousine fee
3. You are only applying for a Wisconsin withholding tax number **and** you are one of the following:
  - An out-of-state employer who is not engaged in business in Wisconsin
  - An agricultural employer with farm labor only
  - A household employer with domestic employees only (e.g., maids, nannies, in-home caregivers)
4. You are a federal governmental agency. **Note:** All state and local agencies are subject to the fee.

### Is there a renewal fee?

- Yes. There is a \$10 renewal fee every two years.
- We will send you a renewal fee notice and a new certificate before your current certificate expires.
- All businesses holding permits or certificates subject to the BTR fee must pay the renewal fee, unless exceptions 2, 3, or 4 above apply.

### Can I collect tax if I didn't receive my permit yet?

- If you apply for a permit and don't receive it before opening your business, you may still open and operate your business. **Note:** Only businesses that have taxable sales need a seller's permit.
- You are responsible for the taxes and keeping the proper records from the start of your business. You must pay the taxes by the due date, even if you have not received your permit or certificate.

### Important – Liability When Buying a Business

- When you purchase a business, you may be liable for the seller's unpaid sales and use tax. You should withhold enough from the purchase price of the business to cover any of the seller's unpaid tax.
- After purchasing a business, you may request a clearance certificate. This certificate verifies that all sales and use taxes, local exposition taxes, premier resort taxes and rental vehicle fees have been paid in Wisconsin.

#### Send your request by mail, email or fax to:

Wisconsin Department of Revenue  
 Clearance Certificates  
 Mail Stop 4-SPU  
 PO Box 8901  
 Madison WI 53708-8901

Email: [delnqtax@revenue.wi.gov](mailto:delnqtax@revenue.wi.gov)

FAX: (608) 267-1037

- For more information, visit [revenue.wi.gov](http://revenue.wi.gov) and search keyword "clearance certificate" or call (608) 266-2604.

## Form Instructions

**Part A. Reason for Application** – All applicants

Check only one box.

- **First time registering** Select if the business is applying for a Wisconsin tax permit for the first time. Only certain business activities require a tax permit.
- **Registering for additional tax permits** Select if the business is currently registered for one or more tax types and is registering for an additional tax type. Make sure to fill in your Wisconsin Tax Number.
- **Adding additional locations** Select if adding another sales tax location with taxable sales. Complete Schedule 1 only.

**Part B. Tax Permit(s)** – All applicants

Check all that apply.

- **Wisconsin Withholding Tax** Required for:
  - Employers who pay wages subject to withholding
  - Other persons who make payments subject to Wisconsin withholding. For example, payers of pension benefits or sick pay benefits who withhold Wisconsin income tax based on a recipient's written request.

**Note:** Only one withholding number is issued, regardless of the number of business locations. Generally, if you use a payroll service, your business information must be provided on this application, not your payroll service's information. Identify your payroll service in Part G.
- **Seller's Permit** Required for making retail sales, leases, or rentals of **taxable** products or providing **taxable** services in Wisconsin.
 

**Note:** Wholesalers, manufacturers and other businesses will not be issued a permit if they have no taxable sales.
- **Use Tax Certificate** Required for out-of-state retailers engaged in business in Wisconsin who are not required to hold a seller's permit and make retail sales, leases or rentals of **taxable** products or provide **taxable** services in Wisconsin.
- **Consumer's Use Tax Certificate** Required for regular purchases or leases of taxable products for storage, use or consumption in Wisconsin when sales tax was not paid. This certificate is not required if a business already holds a seller's permit or use tax certificate.
- **Other Business Taxes** Check this box if your sales are subject to any of the following: dry cleaning license fee, dry cleaning products fee, limousine rental fee, local exposition tax, police and fire protection fee, premier resort tax, and rental vehicle fee.
- **Local license** Some licenses and permits, such as liquor licenses, are issued locally by your city, town or village. You must apply with the municipality for the license.
- **Distributor and wholesale permits** The Wisconsin Department of Revenue issues distributor tobacco and wholesale beverage permits. For more information, go to [revenue.wi.gov/businesses](http://revenue.wi.gov/businesses).

**Part C. Business Information** – All applicants

Check all that apply.

- **Organization Name(s)**
  - **Legal name** Fill in the legal name of the organization.
    - For a sole proprietor, fill in the individual's last, first, middle initial (e.g., Adams, John W).
    - For a partnership, corporation, limited liability company, or other ownership types, fill in the full legal name of the organization.
- **Identification Number(s)**
  - **Federal Employee Identification Number (FEIN)** You must provide a FEIN, unless you are a sole proprietor with no withholding tax liability. The FEIN is assigned by the Internal Revenue Service (IRS). If you need a FEIN you may receive one immediately by applying online (go to [irs.gov](http://irs.gov) and search keywords "obtain EIN online") or by calling (800) 829-4933.

## Form Instructions

**Part C. Business Information** (*cont'd.*) – All applicants

- **Social Security Number (SSN)** If you are a sole proprietor, you must fill in your SSN.
  - **Business Activity (NAICS) Code.** Enter the NAICS code that best describes your business. If you don't know your NAICS code, visit the United States Census Bureau's website at: [census.gov/eos/www/naics/index.html](https://www.census.gov/eos/www/naics/index.html).
  - **Department of Financial Institutions (DFI) Number** Certain types of businesses must register with the Wisconsin Department of Financial Institutions. If applicable, fill in the number DFI assigned you when you registered.
- **Mailing Address** We may send confidential information to the address you provide.
- **Contact Person** Provide a name, telephone number, and email address of a person we may contact with questions about this account.

**Part D. Business Type** – All applicants

*Check only one box.*

- **Sole proprietorship** A single individual who owns and operates the business. A business conducted by a sole proprietorship has no legal separation between the individual and the business.
- **C corporation** A general-purpose entity managed by a board of directors elected by shareholders. Fill in the date and state of incorporation. (Ch. 180, Wis. Stats.)
- **S corporation** A corporation that established eligibility with the IRS for "flow-through" treatment of income/loss directly to the shareholders. Fill in the date and state of incorporation.
- **Qualified Subchapter S Subsidiary (QSub)** is a corporation that meets all of the following:
- Is created or organized in the United States or under the laws of the United States or any state.
  - Is not an ineligible type of corporation as defined in IRC section 1361(b)(2).
  - 100% of its stock is held by an S corporation.
  - The S corporation elects to treat the corporation as a QSub.

A QSub is treated as a disregarded entity for Wisconsin sales and use tax purposes. The owner reports the sales of the disregarded entity on the owner's sales and use tax return.

However, the owner may choose to file a separate sales tax return for its disregarded entity. If the owner makes this election, the QSub's information, rather than the owner's information, must be entered in Part C of this application. In Part D the Corporation and QSub boxes must be checked and the name and identification number of the QSub owner must be entered in the owner box.

- **Partnership** An association of two or more owners who operate the business as co-owners.
- **General partnership** Two or more persons operate a for-profit business as co-owners.
  - **Limited partnership** One or more general partners and one or more limited partners. The general partners manage the business and the limited partners are passive investors. – Ch. 179, Wis. Stats.
  - **Limited liability partnership (LLP)** A partnership that filed a registration statement declaring itself a "limited liability" partnership. – Ch. 178, Wis. Stats.
- **Limited liability company (LLC)** Has members, similar to a partnership, who may directly manage the company or who may vest management in one or more managers. It combines features of both a partnership and a corporation – Ch. 183, Wis. Stats.

Fill in the date you registered your business (ex: with the Wisconsin Department of Financial Institutions) and the state of registration.

**Classification for federal income tax?** An LLC's federal income tax classification helps determine whether tax is reported by the LLC or the owner of the LLC.

- *For sales or use tax purposes:*
  - If the LLC and owner file separate income tax returns (LLC files as a corporation or partnership), the LLC must register for its own tax permit.

## Form Instructions

**Part D. Business Type** (cont'd.) – All applicants

- If the LLC activity is reported on the owner's income tax return, the LLC is disregarded. Sales tax of the LLC may be reported one of two ways by the owner:
  1. On the owner's sales tax return: All sales made by the LLC and the owner are included on the owner's sales tax return. The owner must register for a seller's permit (enter owner information in Part C). If the owner already has a seller's permit, check the box in Part A if adding an additional sales location with taxable sales.
  2. On a sales tax return in the LLC's name: The owner may choose to file a sales tax return in the name of the LLC. The owner should apply for a seller's permit in the name of the LLC (enter the LLC information in Part C) so that a seller's permit number is given to the LLC. All of the owner's disregarded LLCs must separately apply for a seller's permit number if they make taxable sales.

**Example:** John Smith owns and operates Busy Bee Café, LLC. Busy Bee Café, LLC reports its income and expenses on Schedule C of John Smith's federal income tax return (Form 1040). John chooses to report the LLC's taxable sales on a sales tax return in the name of Busy Bee Café, LLC. John must complete this application by entering Busy Bee Café, LLC and its information in Part C. In Part D, the boxes for Limited Liability Company and Disregarded entity must be checked and John Smith's name and social security number must be entered in the box provided for owner information.

  - *For withholding tax purposes:*
    - The LLC must register if it withholds Wisconsin income tax regardless of how the owner or LLC files its income tax return.
  - **Governmental unit** A federal, state, or local governmental unit.
  - **Nonprofit organization** A nonprofit corporation, also called "not for profit corporation," is formed under state law by incorporators and has a board of directors and officers. It operates for educational, charitable, social, religious, civic, or humanitarian purposes. It has no shareholders.
  - **Other** If your ownership type is not listed above, check this box and fill in your organization type (e.g., trust, estate, receivership, tribe).

**Part E. Business Location Information** – All applicants

- **Trade Name and Business Location**
  - Fill in the trade or "doing business as" name (ex: Busy Bee Café).
  - If the business operates under multiple business names, fill in the name of the primary business.
  - Fill in the address where your business is physically located (no PO box).
- **At This Location** If you answer "Yes" to any of these questions, we will send you additional information on how to report and pay the specific tax type.
- **Date** If you answer "Yes" to any of these questions, please indicate the date you will start making these sales.
- **Local Exposition Tax** Applies to your sales of certain food and beverages, automobile rentals, or lodging in municipalities that are wholly or partially in Milwaukee County, including any part of the Village of Bayside or the City of Milwaukee.
 

Select the types of sales you will be making in the areas noted above (check all that apply).

  - **Food and Beverages** – If your taxable sales of food and beverages will exceed \$2,000 in a calendar year.
  - **Automobile Rentals** – If you have a location that primarily rents automobiles for periods of 30 days or less.
  - **Lodging** – If you furnish lodging for a continuous period of less than one month.
  - **Lodging within the City of Milwaukee** – If you furnish lodging in the City of Milwaukee for a continuous period of less than one month.
- **Rental Vehicle Fee** Applies to the short-term rental of the following vehicles without drivers (30 days or less), by a business that primarily rents the following:
  - Type 1 automobiles
  - Recreational vehicles
  - Motor homes
  - Camping trailers

## Form Instructions

**Part E. Business Location Information** (*cont'd.*)

- **Limousine Rental Fee** Applies if you provide limousine service (i.e., limousine with a driver). A *limousine* is a passenger automobile with the capacity of 10 or fewer persons, excluding the driver, that is operated for hire, on an hourly basis, and is directed by the person hiring the limousine.
- **Dry Cleaning Facility Fee** Applies if your business performs dry cleaning services. The fee is based on your dry cleaning receipts. A *dry cleaning business* is a facility that dry cleans apparel or household fabrics for the general public.

EXCEPTIONS: The following are **not** considered dry cleaning facilities:

- Coin-operated facilities
  - Facilities located on U.S. military installations
  - Industrial laundries
  - Commercial laundries
  - Linen supply facilities
  - Facilities at a prison or other penal institution
  - Facilities at a nonprofit hospital or at a nonprofit health care institution
  - Facilities on property owned by the U.S. government or by the State of Wisconsin
  - Formal wear rental firms
- **Dry Cleaning Products Fee** Applies to the sale of dry cleaning solvents to dry cleaning facilities. *Dry cleaning solvent* is a chlorine-based or hydrocarbon-based product used as a primary cleaning agent in dry cleaning facilities.
  - **Police and Fire Protection Fee** Applies to sales of phone cards for prepaid wireless plans, voice communication services with an assigned telephone number or prepaid wireless telecommunication plans.
  - **Premier Resort Area Tax** Applies to the retail sales, leases, or rentals of taxable products or taxable services that are subject to the Wisconsin state sales tax if you meet **both** of the following:
    1. Your sale or rental takes place in a premier resort area.
    2. Your primary business activity is one of the following:
      - Amusement and recreational services, not elsewhere classified
      - Amusement parks
      - Bands, orchestras, actors, and other entertainers and entertainment groups
      - Bookstores
      - Camera and photographic supply stores
      - Candy, nut, and confectionary stores
      - Children's and infants' wear stores
      - Coin-operated amusement devices
      - Dairy product stores
      - Department stores
      - Drinking places
      - Drug stores and proprietary stores
      - Eating places
      - Family clothing stores
      - Florists
      - Gasoline service stations
      - Gift, novelty, and souvenir shops
      - Hobby, toy, and game shops
      - Hotels and motels
      - Jewelry stores
      - Liquor stores
      - Luggage and leather goods stores
      - Membership sports and recreation clubs
      - Men's and boy's clothing and accessories stores
      - Miscellaneous apparel and accessory stores
      - Miscellaneous food stores
      - Miscellaneous general merchandise stores
      - Miscellaneous retail stores
      - News dealers and newsstands
      - Physical fitness facilities
      - Public golf courses
      - Racing, including track operation
      - Recreational vehicle parks and campsites
      - Retail bakeries
      - Sewing, needlework, and piece goods stores
      - Shoe stores
      - Sporting and recreational camps
      - Sporting goods stores and bicycle shops
      - Stationery stores
      - Theatrical producers (except motion picture) and miscellaneous theatrical services
      - Tobacco stores and stands
      - Variety stores
      - Women's accessory and specialty stores
      - Women's clothing stores

For more information, visit our website, [revenue.wi.gov](http://revenue.wi.gov) and search keyword "premier resort area tax."

## Form Instructions

### Part F. Sales and Use Tax – *Sales and use tax applicants*

Complete if you make sales subject to Wisconsin sales or use tax.

- **Start Date** Fill in the date you will start making taxable sales, leases, or rentals or taxable purchases in Wisconsin.
- **Estimated Monthly Sales, Leases, Rentals and Purchases** Estimate the amount of your monthly sales, leases, or rentals subject to Wisconsin sales tax, and monthly purchases subject to Wisconsin use tax.
  - Your estimate should include sales and purchases for **all** Wisconsin locations.
  - It will only be used to establish your initial sales and use tax reporting frequency.

**Note:** We will not issue a permit or certificate if you do not have sales or purchases subject to Wisconsin sales or use tax (e.g., wholesalers or manufacturers).

- **Income (Fiscal) Year** If your income tax year does not end on December 31, fill in the date your fiscal year ends. This is the date your year ends for income or franchise tax reporting purposes.
- **Nonprofit Organizations at a Temporary Event** Fill in the month and day your taxable temporary event starts if:
  - You are a nonprofit organization applying for a seller’s permit at a temporary event with entertainment, **and**
  - Your sales otherwise qualify for the occasional sales exemption, except for the involvement of entertainment

Entertainment means entertainment provided at an admission event by all persons or groups who are paid in the aggregate more than \$500 per event by all persons for performing, for reimbursement of expenses or for prize money.

We will issue you a seller’s permit effective on your event’s start date and will deactivate the permit on the end date of your event. This allows you to claim the occasional sales exemption on your other sales throughout the year.

You must contact us for each event with entertainment where you will make taxable sales. We will reactivate your seller’s permit for the dates of the event.

For more information visit our website, [revenue.wi.gov](http://revenue.wi.gov) and search “Publication 206.” This publication, *Sales Tax Exemptions for Nonprofit Organizations*, explains the standards for determining if sales by nonprofit organizations qualify for the occasional sales exemption.

- **Months Your Business Operates** If your business is seasonal (only operates in Wisconsin during certain months) check “No” and check the months your business will operate in Wisconsin.

### Part G. Withholding Tax – *Withholding tax applicants*

Complete if you make payments from which you withhold Wisconsin income tax (e.g., wages, pensions, sick pay).

- **Start Date** Fill in the first date you will pay employees.
- **Amount Withheld** Estimate the amount of monthly Wisconsin income tax you will withhold from your employees. It will be used to establish your initial withholding tax reporting frequency.
- **Months Your Business Operates** If your business is seasonal (only operates during certain months) check “No” and check the months your business will be open.
- **Withholding Exceptions to the BTR Fee** If you are only applying for a Wisconsin withholding tax number, and you are one of the following, you do not need to pay the BTR fee.
  - An out-of-state employer who is not engaged in business with Wisconsin.
  - An agricultural employer with farm labor only.
  - A household employer with domestic employees only. (e.g., maids, nannies, in-home caregivers).

**Note:** You must pay the BTR fee if you are applying for another tax permit that is subject to the BTR fee.

**Form Instructions****Part H. Business Ownership** – *All applicants*

Provide all requested information for all owners, partners, corporate officers, and members associated with the business.

**Part I. Financial Information** – *All applicants*

Provide your nine-digit bank routing number and the name and address of the financial institution used.

On a personal check, the routing number is the first set of nine digits (on the bottom of the check); on a business check, it is the second set of nine digits.

**BTR-101 Schedule 1 Additional Business Location for Seller's Permit**

Only retailers with more than one business location with taxable sales, leases, or rentals need to complete Schedule 1. Complete Schedule 1 for **each** additional sales location.

Sign schedule 1 only if it is being sent in separately.