

INSTRUCTIONS FOR PREMIER RESORT AREA TAX RETURN

GENERAL INSTRUCTIONS

This return is to be used by persons selling tangible personal property or taxable services in premier resort areas.

THREE STEPS TO FILING YOUR RETURN

1. Read these instructions and enter the requested information and amounts on the Premier Resort Area Tax Return for the correct reporting period. NOTE: Keep a copy of your completed return for your records for at least four years.
2. Check over your return.
 - Have you reported the total taxable receipts from sales made by your business?
 - Have you checked your computation of the tax owed?
 - Have you signed and dated your return?
3. Mail the return and your check or money order to:
PREMIER RESORT TAX PROCESSING
WISCONSIN DEPARTMENT OF REVENUE
PO BOX 8992
MADISON WI 53708-8992

This return must be filed when due, even if you have no tax to report. If you cannot file your return by the due date,

you should write to the Department's Registration Unit (see the address in the SPECIAL INSTRUCTIONS section below) **before** the due date of the return and request an extension of time to file. The department may grant you an additional month from the original due date of the return to file the return. However, if the tax liability is not paid by the original due date, the tax will be subject to interest at the rate of 1% per month during the extension period.

Do **not** take credit for previous overpayments against the tax due on this return. To obtain a refund of your overpayment, send a written request to Wisconsin Department of Revenue, PO Box 8946, Madison WI 53708-8946. Information on filing a claim for refund may be obtained from any Department of Revenue office.

Any Questions? Contact any Department of Revenue office or:

- Write: Wisconsin Department of Revenue, PO Box 8949, Madison WI 53708-8949
- Telephone: (608) 266-2776, TTY (608) 267-1049
- Fax: (608) 267-1030
- E-mail: sales10@revenue.wi.gov
- Visit our web site: www.revenue.wi.gov

SPECIAL INSTRUCTIONS

There is a single Premier Resort Area Tax Return that allows combined reporting for each of the premier resort areas. At the time these instructions were written, the following communities had imposed the premier resort area tax: City of Bayfield, City of Eagle River, Village of Lake Delton, and City of Wisconsin Dells. If any community imposes the tax in the future, the Wisconsin Department of Revenue will notify retailers in that area. If you have a filing requirement in more than one premier resort area, make sure you are reporting the receipts on the appropriate line.

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).

Reporting Period: It is important that you verify you are using the return for the proper reporting period when reporting your premier resort area tax.

Amended Returns: See Publication 403, *Premier Resort Area Tax*, Part XI, available at www.revenue.wi.gov.

Account Changes: If you have a change in name, address, or ownership or other account change, please send the information to:

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

Be sure to include your tax account number in all correspondence.

If your business operates at more than one location, please specify which location(s) had an ownership, name or address change.

Note: Some account changes can be made on the return itself.

INSTRUCTIONS FOR LINES 1 THROUGH 9

Lines 1a - 4a. Enter the amount of taxable receipts from the retail sale or rental of tangible personal property or taxable services in the appropriate premier resort area. The types of tangible personal property and services that are subject to the 5% Wisconsin state sales tax are also subject to the premier resort area tax. The premier resort area tax may not be imposed on any types of property or services that are not subject to the state sales tax.

If property or services are exempt from state sales tax, they are also exempt from the premier resort area tax.

Note: Publication 403, *Premier Resort Area Tax*, should be used to obtain information on who and what is subject to the tax. You should have previously received this publication. Contact the Wisconsin Department of Revenue, PO Box 8949, Madison WI 53708-8949 or call 608-266-2776 if you need this publication.

Lines 1b - 4b. Calculate the appropriate amount of the tax by multiplying the taxable sales by either .005 or .01 based on the resort area.

Line 5. Total premier resort tax: Add the amounts entered on lines 1b - 4b. Enter the result on line 5.

Line 6. Retailer's discount: For reporting and collecting state, county, stadium, and premier resort area taxes, retailers may deduct the greater of 0.5% of the taxes payable or \$10 for the reporting period, but not more than the taxes payable. To determine the amount of retailer's discount that may be claimed, you should complete your state, county and stadium sales and use tax return prior to completing your premier resort area tax return.

Note: If you are a monthly filer for state sales and use tax purposes, but a quarterly filer for purposes of the premier resort area tax, add the state, county, and stadium tax computed on timely filed monthly returns that cover the same reporting period as the premier resort area tax return.

The following worksheet will assist you in determining the retailer's discount you may claim on your Premier Resort Area Tax Return:

- | | | |
|---|---|-------|
| a) State, County and Stadium Sales
Tax on timely filed return(s)
(from Form ST-12, line 17) | | _____ |
| b) Premier Resort Area Tax
(from line 5) | + | _____ |
| c) Total State, County, Stadium,
and Premier Resort Area Tax | = | _____ |

If your total state, county, stadium, and premier resort area tax for the reporting period is equal to or greater than \$2,000, multiply the amount on line 5 times .005.

This is your allowable retailer's discount for purposes of the premier resort area tax. **Note:** The total discount for the state, county, and stadium, sales and use taxes, and premier resort area taxes may not exceed \$1,000 for the reporting period.

If your total state, county, stadium, and premier resort area tax for the reporting period is more than \$10 but less than \$2,000, your retailer's discount for purposes of the premier resort area tax is zero (0). You would have already claimed your allowable \$10 retailer's discount on your Form ST-12.

If your total state, county, stadium, and premier resort area tax for the reporting period is equal to or less than \$10, your retailer's discount is equal to the tax shown on line 5.

The retailer's discount is only allowed on timely reported and paid taxes. A mailed return 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 the postage duly prepaid; the envelope is postmarked on or before the due date; and it is received by the department within 5 days of the due date.

Line 7. Net premier resort tax: Subtract line 6 from line 5 and enter the result on line 7.

Line 8. Interest and penalty: If you do not file a return on time, you are subject to interest at the rate of 1.5% per month on the tax on line 7 from the due date to the date the return is filed. Include this amount on line 8.

In addition, late returns may be subject to (1) a \$20 late filing fee, **and** (2) a negligence penalty of 5% per month, up to a maximum of 25%, of the tax on line 7. These penalties may be waived in the case of death of the person required to file the return, or if another reasonable explanation exists for the late filing. You will be notified if an additional amount is due.

Line 9. Total Due: Add the amounts on lines 7 and 8 and enter the total on line 9. This is the amount you owe. **CAUTION: DO NOT** reduce the amount due on this line by any refund or credit from prior period returns.

Payment of the amount due may be made by check or money order payable to the Wisconsin Department of Revenue. Write your tax account number on your check or money order and be sure to enclose it with your completed Premier Resort Area Tax Return.

Sign and date your return. Be sure to sign and date your return in the area provided near the bottom of the return.

Phone number. Enter the telephone number where you can be reached during the day.