

## **SELLER'S PERMITS**

Permits should be applied for three weeks before opening the business. If buying an existing business, the seller's permit cannot be transferred. A new permit must be applied for.

Before or after the Department of Revenue issues a seller's permit, they may require a security deposit up to \$15,000. If a security deposit as requested is not made, the department may refuse to issue the seller's permit or may revoke the permit. In determining whether or not security will be required and the amount of security, the department may consider the applicant's payment of all taxes administered by the department and any other relevant fees. Security is most commonly requested when there has been a history of delinquent taxes associated with the applicant.

If a security request is made, the department will send a notice of requirement and additional information about the calculation of the amount. Included will be information about the types of security that can be deposited.

### **Applying for a Seller's Permit**

Persons may complete an application

1. Online registration for a Seller's Permit is available at <http://www.dor.state.wi.us/html/business.html>
2. A paper application is available at any Department of Revenue office, or
3. Online at <http://www.dor.state.wi.us/forms/sales/btr-101.pdf>.

### **Expedite Service** (next business day)

Persons may request expedited service

1. through the Department's On-line Registration (OLR) system,
2. In person at The Customer Service counter at Department of Revenue office located at 2135 Rimrock Road, Madison, Wisconsin, or
3. Faxing their application to the Department of Revenue at (608) 280-3568. The permit or certificate will be issued the next business day after the Department receives the application by fax, and the Department will either call or fax the permit or certificate number if:
  - "EXPEDITE" is written in the upper left-hand corner of the completed application.
  - The name of a contact person and either a telephone number or a fax number is provided so the Department can notify the contact person of the number(s) issued.

The \$20 BTR fee and a \$10 expedited fee will be billed by the Department.

Additional information is available by calling the Wisconsin Department of Revenue at (608) 266-2776.

Section 77.61(11), Wis. Stats. (2003-04), provides if "Any city, village or town clerk or other official whose duty it is issue licenses or permits to engage in a business involving the sale at retail of tangible personal property subject to tax under this subchapter or the furnishing of services so subject to tax, shall, before issuing such license or permit, require proof that the person to whom such license or permit is to be issued is the holder of a seller's permit as required by this subchapter or has been imposed by an employee of the department that the department will issue a seller's permit to that person".