

State of Wisconsin  
Department of Revenue

## Business Tax Registration

**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 is the Business Tax Registration (BTR) fee, and how is it being used?
2. Why did I receive the Business Tax Registration renewal notice?
3. My BTR Certificate expires at the end of this month. When will I receive my new certificate?
4. What happens if I do not pay the \$10 Business Tax Registration renewal fee?
5. What information is included on the Business Tax Registration (BTR) Certificate?
6. Do I need to post the Business Tax Registration Certificate?
7. Are governmental units who hold permits subject to the Business Tax Registration fee?
8. Are Wisconsin farmers who voluntarily withhold Wisconsin income taxes for their employees required to pay the Business Tax Registration fee?
9. Are Wisconsin household employers who voluntarily withhold Wisconsin income taxes for their domestic employees required to pay the Business Tax Registration fee?
10. Are Wisconsin renewable fuel producers who use fuel they produce in their personal vehicles required to pay the Business Tax Registration fee?
11. Are out-of-state employers who voluntarily withhold Wisconsin income taxes for the convenience of their Wisconsin resident employees required to pay the Business Tax Registration fee?
12. What should I do if some of the information on the Business Tax Registration renewal notice is incorrect?

13. What should I do if I have more than one location?
14. What should I do if the Business Tax Registration Certificate is lost or destroyed?
15. I no longer operate the business or am no longer required to hold the certificate. Why did I receive a Business Tax Registration renewal notice?
16. How can I talk with someone about the Business Tax Registration renewal notice?
17. What type of permits do I need if I am starting a new business in Wisconsin, and should I be aware of special Wisconsin taxes or fees for businesses?

---

## 1. **What is the Business Tax Registration (BTR) fee, and how is it being used?**

The initial registration fee of \$20 for new businesses was implemented on January 1, 1996. The renewal fee of \$10 was implemented January 1, 1998. The initial and renewal fees are used to fund expenditures related to the creation and maintenance of the registration records of persons subject to Wisconsin business taxes.

## 2. **Why did I receive the Business Tax Registration renewal notice?**

The initial Business Tax Registration (BTR) fee of \$20 covers a period of two years. At the end of that period, a \$10 BTR renewal fee applies for the next two-year period. The renewal fee applies to all persons holding permits or certificates subject to the BTR provisions.

## 3. **My BTR Certificate expires at the end of this month. When will I receive my new certificate?**

You should receive a Notice of Amount Due for Business Tax Registration and a Business Tax Registration (BTR) Certificate in the mail near the middle of the month prior to expiration. The BTR Certificate shows the new expiration date and lists all permits or certificates you hold with the department covered under the BTR provisions. The new certificate becomes effective upon receipt of the \$10 renewal fee.

The business registration renewal process eliminates the process of automatically sending a new seller's permit. The BTR Certificate is now the document which shows the new expiration date of your seller's permit and any other permit or certificate you hold. You will not receive a new seller's permit in this mailing.

If you do not receive your Notice of Amount Due for Business Tax Registration and BTR Certificate before the end of the month your certificate expires, or if you have any questions, please contact the department:

**Telephone:**

(608) 266-2776

**Address:**

Wisconsin Department of Revenue  
PO Box 8902  
Madison, WI 53708-8902

**Email:**

[DORBusinessTax@wisconsin.gov](mailto:DORBusinessTax@wisconsin.gov)

**FAX:**

(608) 327-0235

**4. What happens if I do not pay the \$10 Business Tax Registration renewal fee?**

If you do not pay the Business Tax Registration (BTR) renewal fee by the due date, the account will become delinquent and the department may pursue reasonable collection methods.

**5. What information is included on the Business Tax Registration (BTR) Certificate?**

The Business Tax Registration (BTR) Certificate lists:

- o the registrant's legal/real name, business name, primary business address, and mailing address;
- o the expiration date of the certificate; and
- o the various permits and certificates held by the registrant that are subject to the BTR provisions, such as:
  - o Wisconsin Withholding Tax Account Number
  - o Seller's Permit
  - o Use Tax Certificate
  - o Consumer's Use Tax Certificate
  - o Excise Tax Permit

**6. Do I need to post the Business Tax Registration Certificate?**

No. You should retain the BTR Certificate as proof of valid registration. If you need an updated certificate, you should contact the department and request one. You are required to post your seller's permit.

**7. Are governmental units who hold permits subject to the Business Tax Registration fee?**

State and local governmental agencies who hold permits or certificates are subject to the BTR fee. The Department of Revenue lacks the authority to impose the BTR fee on agencies of the federal government.

**8. Are Wisconsin farmers who voluntarily withhold Wisconsin income taxes for their employees required to pay the Business Tax Registration fee?**

The Business Tax Registration (BTR) fees are not applicable to agricultural employers who employ only farm labor. Those employers can notify the department by checking the appropriate line on the renewal notice and returning it to the department.

**Note:** If an agricultural employer also has nonfarm employees or holds a Wisconsin seller's permit, the BTR fee will apply.

9. **Are Wisconsin household employers who voluntarily withhold Wisconsin income taxes for their domestic employees required to pay the Business Tax Registration fee?**

The Business Tax Registration (BTR) fees are not applicable to household employers who employ only domestic employees, such as housekeepers, maids, butlers, cooks, nannies, or in-home caregivers. Those employers can notify the department by checking the appropriate line on the renewal notice and returning it to the department.

**Note:** If a household employer has employees other than household employees (domestics) or holds a Wisconsin seller's permit, the BTR fee will apply.

10. **Are Wisconsin renewable fuel producers who use fuel they produce in their personal vehicles required to pay the Business Tax Registration fee?**

A producer of 1,000 or less gallons of renewable fuel used in the producer's personal vehicle and not sold is not required to pay the Business Tax Registration fee.

**Note:** If a renewable fuel producer holds a motor vehicle fuel tax license or holds a Wisconsin seller's permit, the BTR fee will apply.

11. **Are out-of-state employers who voluntarily withhold Wisconsin income taxes for the convenience of their Wisconsin resident employees required to pay the Business Tax Registration fee?**

The Business Tax Registration (BTR) fees are not applicable to out-of-state employers who have no other tax connection to the State of Wisconsin. Those employers can notify the department by checking the appropriate line on the renewal notice and returning it to the department.

**Note:** If an out-of-state employer has a tax connection to the State of Wisconsin, such as being registered for Wisconsin sales and use tax purposes, the BTR fee will apply.

12. **What should I do if some of the information on the Business Tax Registration renewal notice is incorrect?**

We encourage registrants to keep the information on their accounts current. The Business Tax Registration (BTR) renewal notice explains what to do if changes are needed. The department will update records based on the new information and send out a corrected certificate.

13. **What should I do if I have more than one location?**

The BTR Certificate will list each location at which you hold a seller's permit. You will not receive a separate certificate for each location. However, you will receive a separate seller's permit for each location.

Although you are not required to do so, you may choose to photocopy the BTR Certificate and provide a copy to each business location.

14. **What should I do if the Business Tax Registration Certificate is lost or destroyed?**

If you are a My Tax Account user and your certificate is included in the list of letters displayed after you click on the 'View Mail' hyperlink, you can print a copy of your certificate without contacting the department. Otherwise, you should contact the department to get a replacement by calling (608) 266-2776, email [DORBusinessTax@wisconsin.gov](mailto:DORBusinessTax@wisconsin.gov) or write to Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902.

**15. I no longer operate the business or am no longer required to hold the certificate. Why did I receive a Business Tax Registration renewal notice?**

You received the Business Tax Registration (BTR) renewal notice because the department currently shows you have an active permit or certificate that is subject to BTR provisions. If you are no longer operating your business or are no longer required to hold the certificate:

- If you are a My Tax Account user you may close your BTR account by using the 'Close Account' functionality and providing a closure date and reason.
- Send the BTR Certificate and the BTR renewal notice with the appropriate line checked and the effective date entered to the Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902.

**16. How can I talk with someone about the Business Tax Registration renewal notice?**

The Business Tax Registration (BTR) renewal notice contact number is **(608) 266-2776**.

**17. What type of permits do I need if I am starting a new business in Wisconsin, and should I be aware of special Wisconsin taxes or fees for businesses?**

Please refer to the following [common questions](#).

***Permits and Certificates Covered by BTR***

The \$20 BTR fee applies to most permits or certificates issued by the Department of Revenue, including employer registration certificates, seller's permits, use tax certificates and excise tax permits. The \$20 BTR fee is not required for certain types of registration including: certificate of exempt status (CES), consumer's use tax certificate, local exposition district tax registration or direct pay permit. Additional supplemental registration fees are due for certain excise tax permits.

The BTR fee is \$20 regardless of the number of locations for which you need a seller's permit.

***Completing a New Application***

Persons applying for the first time or adding a new tax type to their existing account should use our online Business Tax Registration application. The \$20 BTR fee will not be charged if you are adding an account to an existing active registration covered by BTR provisions that are currently active or was active on December 31, 1995.

***Expedited Service Fee***

Persons using our online Business Tax Registration application will not be charged an expedited service fee. In most cases, persons using our online application will receive an email containing their account number(s) the same day they register.

Persons may receive immediate counter service on their application for a Business Tax Permit. This service is available at any Department of Revenue office with a completed [BTR-101](#).

A \$10 "expedited fee" will be charged for this service. The fee will be charged for each entity applying.

Persons may also expedite the processing of applications that are faxed to the Department of Revenue at (608) 327-0232. 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:

1. "EXPEDITE" is written in the upper left-hand corner of the completed application.
2. 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.

For more information, see [Wisconsin Publication 201](#), *Wisconsin Sales and Use Tax Information*.

### **Other Permit Information**

To obtain information regarding permits or licenses not administered by the department, visit the [License/Permits/Registration](#) web page on the Department of Safety and Professional Services website.

### **Unemployment and Worker's Compensation**

For more information on these taxes, write to the Wisconsin Department of Workforce Development, PO Box 7905, Madison, WI 53708-7905 or visit their website at [dwd.wisconsin.gov](http://dwd.wisconsin.gov).

## **Applicable Laws and Rules**

This document provides statements or interpretations of the following laws and regulations in effect as of November 4, 2019: Sections 71.63, 71.64, 71.67, 73.03, 73.0302, 73.0303, 77.52 and 78.01, Wis. Stats., and secs. Tax 2.986, 11.002 and 11.05, Wis. Adm. Code.

Laws enacted and in effect after November 4, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to November 4, 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 3-80  
WISCONSIN DEPARTMENT OF REVENUE  
Tax Operations Bureau  
PO Box 8902  
Madison, WI 53708-8902

Phone: (608) 266-2776

Fax: (608) 327-0235

Email additional questions to [DORBusinessTax@wisconsin.gov](mailto:DORBusinessTax@wisconsin.gov)

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

Guidance Document Number: 100049

November 4, 2019

[About Us](#) [Contact Us](#) [Employment](#) [Media Room](#) [Plain Language](#) [Privacy](#) [Legal Training](#)



Copyright © State of Wisconsin All Rights Reserved