



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 13 – Tax 3.0	EFFECTIVE DATE: 06/03/1983
TITLE: Filing DOR Sales Tax Returns	REVISION DATE: 11/26/2014
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

POLICY

The Department of Health Services (DHS) Bureau of Fiscal Services (BFS) prepares a consolidated sales tax report for all the collecting locations and submits it monthly to the Department of Revenue (DOR).

Divisions and institutions have the responsibility for collecting the appropriate amount of state, county, and stadium sales tax and complying with DOR sales tax law and regulations. The financial liaisons will maintain records, prepare a quarterly sales tax report, reconcile the balances in their accounts each quarter, and process accounting transactions (JV) to have the correct amounts reflected in the 902 appropriation.

Sales and use tax collected on behalf of the state and county will be deposited to Appropriation 902, the appropriate org code and Account Code 95900. Stadium taxes collected will be deposited to 902, the appropriate org code and Account Code 95890. All sales and stadium tax payments to Department of Revenue will be vouchered using Appropriation 902, the appropriate org code and Account Code 95910. During year-end close, these accounts will be reconciled and any balance payable will be transferred to the new fiscal year. If the 902 appropriation is not used on a daily basis, it is the liaison's responsibility to prepare the accounting transactions (JV) to the 902 accounts.

PROCEDURES

1. Divisions and institutions collecting sales tax will deposit the taxes weekly and submit a report monthly to BFS-Expenditure Accounting Section. BFS will consolidate all data received from the various locations and prepare a composite report to DOR on a monthly basis.
2. Data submitted must include information to complete the Wisconsin Sales and Use Tax Return and if necessary the County Sales and Use Tax Schedule.
3. The seller's discount will not be used. It is a sliding percentage based on the total tax and cannot be determined at the Division or Institution level.
4. Each selling location will prepare a check in the amount of the total sales tax due and submit it to BFS. The check must accompany the sales tax information and should be payable to Wisconsin Department of Revenue.

5. BFS staff will consolidate all reports received and prepare the DOR documents. The consolidated report is due to DOR on the 20th of each month.

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CONTACTS

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