



Wisconsin sales tax guide

Standard rate

The standard sales tax rate in Wisconsin for 2024 is 5%.

Who is obliged to register sales tax in Wisconsin

All remote sellers, except small sellers, are required to be registered to collect and remit Wisconsin sales or use tax beginning on October 1, 2018.

Small sellers – remote sellers whose annual sales of products and services don't meet the threshold.

Threshold

\$100,000

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

Online Marketplaces

Marketplace facilitators are required to collect and remit sales or use tax for all taxable sales in Wisconsin that the marketplace provider facilitates on behalf of a remote seller.

Registration procedure

To register for Wisconsin, remote sellers can use Wisconsin's online registration system.

Sales tax payment and filing date

Information provided with registration is based on the remote seller's filing frequency (e.g., monthly, quarterly, annually). The department will be notified remote sellers about the frequency of filing tax returns based on the annual amount of their taxable sales.

Tax returns filed via My Tax Account or Telefile and payments made by ACH Debit must be received by 16 o'clock.

Annual and quarterly returns must be filed by the last day of the month following the end of the reporting period;
Monthly sales tax returns are required to file by the 20th of the month following the end of the reporting period.

When the regular due date falls on a day off, the due date is extended to the business day immediately following the weekend or legal holiday.

Penalty and interest

Returns filed after the due date are subject to a \$20 late filing fee, and a negligence penalty equal to 5% of the number of sales and use taxes due for each month. Up to a maximum penalty of 25%.

