

Instructions for Wisconsin Sales and Use Tax Return, Form ST-12, and County Sales and Use Tax Schedule, Schedule CT

General Instructions

As part of the Wisconsin Department of Revenue's (DOR) efforts to become more efficient, DOR has notified businesses of their requirement to electronically file their sales and use tax returns. Payments may be made through direct debit/withdrawal, ACH Credit or credit card. Businesses have a number of e-file and e-pay options at revenue.wi.gov (i.e., *My Tax Account*, TeleFile, e-file transmission).

This return and schedule are for reporting (or amending previously filed) state, county, and stadium sales and use taxes. **This return must be filed when due, even if you have no tax to report or pay your tax Electronically.**

If you are engaged in business at more than one location, you must file one consolidated sales and use tax return. Include information and totals of all your business locations on this return.

Before filing, read the latest "Sales and Use Tax Report" at revenue.wi.gov/ise/sales/index.html. These reports contain information that could affect the filing of your sales tax return. To obtain e-mail alerts of new Sales and Use Tax Reports and other important sales and use tax information, sign up for the Department of Revenue's sales and use tax Electronic Mailing list at revenue.wi.gov/html/lists.html.

Step-by-Step Instructions

Your return will be electronically scanned. Send the original return only. Do not send a photocopy. Use only **BLACK** ink.

Please print your numbers like this:

0 1 2 3 4 5 6 7 8 9

Do not use: Ø 1 4 7

If you have no entry for a line, leave the line blank.

Exception – If you have no tax to report on this return, enter a "0" on line 33, like this:

33 _____ 0.

Note: Persons holding a consumer's use tax certificate should begin filling in their return with line 21. All others should begin filling in their return with line 1.

Steps to Filing Your Return

1. Verify that the tax account number, name, address, and reporting period are correct. Notify the department of changes to your name or mailing address. If your business operates at more than one location, specify which location(s) had an ownership, name, or address change.

If you do not have a tax account number from the Wisconsin Department of Revenue, complete Form BTR-101 or the on-line business tax registration at <https://tap.revenue.wi.gov/btr>.

2. Enter the requested information and amounts on your sales and use tax return.

3. Submit the return to the department. Include your tax account number on all correspondence and payments.

4. Keep a copy of your return for your records for at least four years.

Do not take credit for previous overpayments on this return, except for subtractions allowable on line 4. Amend the period the tax was originally reported in for all other overpayments.

Amended Returns – See page 6 of instructions.

Closing Your Account – Your return and payment is due within 30 days of closing your business or cancelling your permit.

Any Questions? Contact any Department of Revenue office, write to Wisconsin Department of Revenue, PO Box 8949, Madison WI 53708-8949, contact the department in Madison by telephone (608) 266-2776, fax (608) 267-1030, e-mail DORSalesandUse@revenue.wi.gov, or visit our web site at revenue.wi.gov.

Step A Sales Tax – State

Line 1. Total Sales: Enter the total amount of all cash, credit, and conditional sales, including all sales tax charged. Include a) sales, licenses, leases, and rentals of taxable and exempt tangible personal property and services, and b) transportation charges collected from customers. Do not reduce the amount on this line for sales returns and allowances.

IMPORTANT: You must use the accrual method of accounting to report your sales, unless the Department of Revenue has a) determined that this method would cause you undue hardship, and b) given you written permission to use another method.

Line 2. Sales for which you received exemption certificates: Enter sales that are exempt from tax because you accepted, an exemption certificate. Examples include:

- Sales for resale
- Sales of certain machines to farmers
- Sales of certain machinery to manufacturers
- Sales to federal and Wisconsin governmental units
- Certain sales to holders of a Wisconsin Direct Pay Permit

Line 3. Sales of exempt property and services: Enter the total amount of sales of exempt property and services that do not require exemption certificates. Examples include:

- Sales where you furnished services outside Wisconsin, transferred property to customers outside Wisconsin, or turned property over to a shipping company for delivery outside Wisconsin.
- Sales of real property, newspapers, prescription drugs, corrective eyeglasses, canes, crutches, wheelchairs, hearing aids, artificial teeth, and charges for certain professional services such as legal, accounting, or medical services, lottery ticket sales, and commissions received from owners of juke boxes or pool tables.
- Sales of food and food ingredients for human consumption. Do not include alcoholic beverages, tobacco products, candy, soft drinks, dietary supplements, and prepared foods.
- 35% of the selling price of certain new manufactured homes.
- Sales of motor fuel (gas and clear diesel), alternate fuel, or general aviation fuel subject to the Wisconsin motor vehicle fuel tax.

Line 4. Sales returns, allowances, and bad debts: Enter the total amount of the following:

- Trade-in allowances and cash discounts on taxable sales.
- Refunds or credits for returned merchandise, if the sale of such merchandise was reported as a taxable sale on a prior return or on this return, and the tax was refunded to the purchaser.
- Bad debts on taxable sales, charged off for income tax or franchise tax purposes, if the sales were reported as taxable sales on a prior return or on this return, and if your sales are reported on the accrual basis.

Line 5. Other: Enter the total amount of any other allowable subtractions. Examples include:

- State, county, and stadium sales tax charged to customers which is included in line 1, but only if you inform your customers that you charged sales tax. (For example, you separately list the sales tax on the receipts you give to your customers.) This information should be obtained from your records, not by multiplying the amount on line 1 by the tax rate.
- Wisconsin tax-paid purchases resold as **taxable** sales. (For example, Company A buys materials, paying Wisconsin sales tax. Before making any use of the materials, Company A makes a taxable sale of the materials. Company A must include this sale on line 1 "Total sales," but it may subtract its purchase price of the materials, less tax, on line 5.) Note: Do not take credit for tax-paid purchases resold as **non-taxable** sales on this line. You must request a refund from your supplier or file a Buyer's Claim for Refund.
- Bingo gross receipts tax.
- Local exposition taxes (room, food and beverage, rental car) and premier resort area taxes.
- Rental vehicle fee. (Note: Do not include the regional transit authority fee in this amount.)
- Police and fire protection fee

Step B Sales Tax – County and Stadium

Your sales of tangible personal property and services that are subject to the 5% state sales or use tax are also subject to the 0.5% county and/or 0.1% or 0.5% stadium sales or use tax if the sale takes place in a county that imposes a county tax (taxable county) or in a stadium district.

If sales of property and services are exempt from the 5% state tax, they are also exempt from the county and stadium district taxes.

The following chart provides the county codes for your use in completing lines 9 through 12 and lines 22 through 25.

County Codes (taxable counties as of 04-1-2010)

Adams (01-94)	01	Lincoln (04-87)	35
Ashland (04-88)	02	Marathon (04-87)	37
Barron (04-86)	03	Marinette (10-01)	38
Bayfield (04-91)	04	Marquette (04-89)	39
Buffalo (04-87)	06	Milwaukee (04-91)	40
Burnett (04-89)	07	Monroe (04-90)	41
Chippewa (04-91)	09	Oconto (07-94)	42
Clark (01-09)	10	Oneida (04-87)	43
Columbia (04-89)	11	Ozaukee (04-91)	45
Crawford (04-91)	12	Pepin (04-91)	46
Dane (04-91)	13	Pierce (04-88)	47
Dodge (04-94)	14	Polk (04-88)	48
Door (04-88)	15	Portage (04-89)	49
Douglas (04-91)	16	Price (01-93)	50
Dunn (04-86)	17	Richland (04-89)	52
Eau Claire (01-99)	18	Rock (04-07)	53
Florence (07-06)	19	Rusk (04-87)	54
Fond du Lac (04-10)	20	St. Croix (04-87)	55
Forest (04-95)	21	Sauk (04-92)	56
Grant (04-02)	22	Sawyer (04-87)	57
Green (01-03)	23	Shawano (04-90)	58
Green Lake (07-99)	24	Taylor (07-99)	60
Iowa (04-87)	25	Trempealeau (10-95)	61
Iron (04-91)	26	Vernon (01-97)	62
Jackson (04-87)	27	Vilas (04-88)	63
Jefferson (04-91)	28	Walworth (04-87)	64
Juneau (04-92)	29	Washburn (04-91)	65
Kenosha (04-91)	30	Washington (01-99)	66
La Crosse (04-90)	32	Waupaca (04-89)	68
Lafayette (04-01)	33	Waushara (04-90)	69
Langlade (04-88)	34	Wood (01-04)	71

(Date county tax became effective is in parenthesis)

Lines 9 through 12. If, for the period covered by your sales and use tax return, you had:

- Taxable sales in **4 or fewer** of the counties listed in the chart, report your sales on lines 9 through 12.
- Taxable sales in **5 or more** of the counties listed in the chart, leave lines 9 through 12 blank and report your sales on the county sales and use tax schedule, Schedule CT.

Schedule CT may be obtained from any Department of Revenue office or its Internet site. For information on contacting the department, see page 1 of these instructions, "Any Questions?"

To complete lines 9 through 12 (you had taxable sales in **4 or fewer** of the counties listed in the chart on page 2):

- a. Enter the two digit county code, from the chart, for each county in which you had taxable sales. (For example, if you had taxable sales in Milwaukee County, enter 40 in the first two boxes on line 9).
- b. Enter the first 5 letters of each county in which you had taxable sales. Capitalize, but ignore spaces and punctuation. (For example, enter STCRO for St. Croix County and MILWA for Milwaukee County.) EXCEPTION: Enter GLAKE for Green Lake County.
- c. Enter the taxable sales for each county (the portion of your sales subject to state sales tax (line 7) that occurred in each county) on lines 9c, 10c, 11c and/or 12c.

Line 13. Total sales subject to county sales tax: Add any amounts you entered in the column titled "Sales Subject to County Sales Tax" for lines 9 through 12. Enter this total, or the total from Schedule CT, page 2, Column 1, on line 13. Multiply that amount by 0.5% (.005) and enter the result on line 14.

Line 15. Baseball stadium district taxable sales: Enter the portion of your sales subject to state sales tax (line 7) that occurred in Milwaukee, Ozaukee, Racine, Washington, or Waukesha counties on line 15a. Multiply that amount by 0.1% (.001) and enter the result on line 15b.

Line 16. Football stadium district taxable sales: Enter the portion of your sales subject to state sales tax (line 7) that occurred in Brown County on line 16a. Multiply that amount by 0.5% (.005) and enter the result on line 16b.

Step C Sales Tax Before Discount

Line 17. Total sales tax: Add the tax amounts from lines 8, 14, 15b, and 16b. Enter the total on line 17.

Step D Discount and Net Sales Tax

Line 18. Total sales tax: Fill in the amount from line 17.

Line 19. Discount: The retailer's discount is computed as follows:

- If line 18 is \$0 to \$10, the discount is the amount on line 18.
- If the amount on line 18 is \$10 to \$2,000, the discount is \$10.
- If the amount on line 18 is greater than \$2,000, the discount is the amount on line 18 times .005, but not exceeding \$1,000.

The discount is only allowed on timely reported and paid sales tax. A return that is mailed 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 sufficient postage; the envelope is postmarked on or before the due date; and it is received by the department 5 days or less after the due date.

Line 20. Net sales tax: Subtract line 19 from line 18 and enter the result.

Step E Use Tax – State

Caution: Failure to report use tax is the most common error made on sales and use tax returns and the leading cause of tax, interest, and penalty assessments in audits.

Use tax is the counterpart of sales tax. You owe use tax on your total purchase price of taxable tangible personal property or taxable services that you used, stored, or consumed in Wisconsin, upon which you have not previously paid Wisconsin sales or use tax. Examples of reasons you may owe use tax:

1. You bought property without paying sales tax from a seller outside Wisconsin. You would have paid sales tax if you bought the property from a Wisconsin seller.
2. You bought property without paying sales tax for resale (to sell to others) or for a nontaxable use. You then used the property in a taxable manner.
3. You bought property without paying sales tax and later gave the property away free to your customers.

Examples of purchases subject to use tax:

» **Asset additions**, including:

- Office furniture, equipment, and computers
- Counters, shelving, and other business equipment
- Materials used in constructing or remodeling a building
- Dealers' motor vehicles not held for sale (tax owed on sales price of vehicle to dealer)

» **Repair and supply items**, including:

- Repair parts used to repair your taxable equipment
- Office or cleaning supplies
- Tools

» **Other items**, including:

- Calendars, pens, etc., to be given away free to customers
- Christmas or grand opening gifts
- Color cards distributed by a paint dealer
- Materials used to construct a prototype for a research and development contract
- Compact disks purchased by a juke box operator
- Prewritten computer software
- Motor vehicles with dealer or regular plates held for sale by licensed dealers and assigned to specific employees subject to withholding or owners who actively participate in the business. From January 1, 2013 through December 31, 2013, the amount subject to state use tax is \$146 per plate per month. The measure of tax was \$144 per plate per month from January 1, 2012 through December 31, 2012.
- Motor vehicles with dealer or regular plates held for sale by licensed dealers and not assigned to specific employees subject to withholding or owners who actively participate in the business. The amount subject to state use tax is the "lease value" of the vehicle.

Credit for state and local sales or use tax paid in another state

Wisconsin sales and use tax law provides a credit for sales or use taxes that are properly due and paid to another state or local unit of government on property or services purchased outside Wisconsin and subsequently stored, used or consumed in Wisconsin. The credit is allowed against (but not in excess of) the total of Wisconsin state, county, and special district (baseball stadium and football stadium) use taxes imposed on the same property or services purchased in the other state. A special computation is required to claim credit for the tax paid in the other state.

Note: When the combined state and local taxes paid to the other state equals or exceeds the combined Wisconsin state and local use tax, no entry is required on the Wisconsin sales and use tax return to report the purchase or the credit for tax paid to the other state on the same purchase.

The following examples include various situations persons may encounter with respect to Wisconsin state, county, and stadium sales and use taxes, if they purchase items outside Wisconsin and are required to pay sales or use taxes to the other state. The examples provide information on how to use the amount of sales tax paid to the other state as a credit against Wisconsin state, county, and stadium use taxes imposed and how to compute and report the Wisconsin state, county, and stadium taxes due.

The examples vary by the Wisconsin tax rate imposed: state tax only (5%); state and county (5.5%); state, county, and baseball stadium district (5.6%); state and baseball stadium district (5.1%); and state and football stadium district (5.5%).

Facts: Company A, located in Wisconsin, purchases office equipment for \$10,000 from a supplier in State B. Company A takes possession of the equipment in State B. Company A is properly charged State B's 4% state sales tax (\$400) and State B's 0.5% local sales tax (\$50). Company A brings the equipment into Wisconsin for use in the following locations.

Example 1 – Only the 5% state use tax is due.

Company A brings the equipment into Wisconsin for use in a county which does not impose the county sales and use tax, nor is the county a part of a special district (baseball or football stadium). Company A can determine the Wisconsin state use tax as follows:

- 1. Purchase price \$ 10,000
- 2. 5% Wisconsin use tax (\$10,000 x .05) \$ 500
- 3. Less 4.5% use tax paid to
State B (\$10,000 x .045) 450
- 4. Net use tax due to Wisconsin \$ 50
- 5. Measure of tax (\$50 ÷ .05 tax rate) \$ 1,000

Company A should include the \$1,000 on line 21a.

Example 2 – The 5% state and 0.5% county use tax is due.

Company A brings the equipment into Wisconsin for use in a county which imposes the 0.5% county sales and use tax, but is not a part of the baseball stadium district. Company A can determine the Wisconsin state and county use tax as follows:

- 1. Purchase price \$ 10,000
- 2. 5.5% Wisconsin use tax
(\$10,000 x .055) \$ 550
- 3. Less 4.5% use tax paid to
State B (\$10,000 x .045) 450
- 4. Net use tax due to Wisconsin \$ 100
- 5. Measure of tax (\$100 ÷ .055 tax rate) \$ 1,818.18

Company A should include the \$1,818.18 on line 21a and line 22c.

Example 3 – The 5% state, 0.5% county, and 0.1% baseball stadium district use tax is due

Company A brings the equipment into Wisconsin for use in a county which imposes the 0.5% county sales and use tax, and is part of the baseball stadium district (Milwaukee, Ozaukee, and Washington counties). Company A can determine the Wisconsin state, county, and baseball stadium use tax as follows:

- 1. Purchase price \$ 10,000
- 2. 5.6% Wisconsin use tax
(\$10,000 x .056) \$ 560
- 3. Less 4.5% use tax paid to
State B (\$10,000 x .045) 450
- 4. Net use tax due to Wisconsin \$ 110
- 5. Measure of tax (\$110 ÷ .056 tax rate) \$ 1,964.29

Company A should include the \$1,964.29 on line 21a, line 22c, and line 28a.

Example 4 – The 5% state and 0.1% baseball stadium district use tax is due

Company A brings the equipment into Wisconsin for use in a county which has not imposed the county sales and use tax, but is part of the baseball stadium district (Racine and Waukesha counties). Company A can determine the Wisconsin state and baseball stadium use tax as follows:

- 1. Purchase price \$ 10,000
- 2. 5.1% Wisconsin use tax
(\$10,000 x .051) \$ 510
- 3. Less 4.5% use tax paid to
State B (\$10,000 x .045) 450
- 4. Net use tax due to Wisconsin \$ 60
- 5. Measure of tax (\$60 ÷ .051 tax rate) \$ 1,176.47

Company A should include the \$1,176.47 on line 21a and line 28a.

Example 5 – The 5% state and 0.5% football stadium district use tax is due

Company A brings the equipment into Wisconsin for use in a county which has not imposed the county sales and use tax, but is in the football stadium district (Brown County). Company A can determine the Wisconsin state and football stadium use tax as follows:

1. Purchase price	\$ 10,000
2. 5.5 % Wisconsin use tax (\$10,000 x .055)	\$ 550
3. Less 4.5% use tax paid to State B (\$10,000 x .045)	450
4. Net use tax due to Wisconsin	\$ 100
5. Measure of tax (\$100 ÷ .055 tax rate)	\$ 1,818.18

Company A should include the \$1,818.18 on line 21a and line 29a.

Line 21. Purchases subject to state use tax: Enter your total purchases subject to state use tax on line 21a, multiply by 5% (.05), and enter the result on line 21b. **Note:** If you paid another state’s sales or use tax on your purchase, see “Credit for state and local sales or use tax paid in another state” beginning on page 4.

Step F Use Tax – County and Stadium

The county and/or stadium use tax is imposed on the purchase price of tangible personal property or taxable services (1) you used, stored, or consumed in a county that has adopted the county sales and use tax (taxable county) or in a stadium district, and (2) upon which you did not pay the county and/or stadium tax to the seller. **Note:** If you paid another state’s sales or use tax on your purchase, see “Credit for state and local sales or use tax paid in another state” beginning on page 4.

Exception – You do not owe county use tax on tangible personal property or taxable services you purchased in a Wisconsin county that has not adopted the tax and later brought to a taxable county where you stored, used, or consumed it. This exception does not apply to certain registered or titled items and construction materials used in real property construction.

Motor vehicle dealers who reported state use tax for motor vehicles on line 21 must also report county use tax on the vehicles, if the vehicles were customarily kept in one of the taxable counties.

Contractors: Include the purchase price of tangible personal property which becomes a component part of real property located in a taxable county, unless a Wisconsin county tax was paid on the tangible personal property.

Lines 22 through 25. If, for the period covered by your sales and use tax return, you had:

- Taxable purchases in **4 or fewer** of the counties listed in the chart on page 2, report these purchases on lines 22 through 25 of your sales and use tax return, Form ST-12.
- Taxable purchases in **5 or more** of the counties listed in the chart on page 2, report these purchases on the county sales and use tax schedule, Schedule CT. (If you report taxable purchases on Schedule CT, leave lines 22 through 25 blank on your sales and use tax return, Form ST-12).

Schedule CT may be obtained from any Department of Revenue office or the Department’s Internet site. For information on contacting the department, see page 1 of these instructions, “Any Questions?”

To complete lines 22 through 25 (you had taxable purchases in **4 or fewer** of the counties in the chart on page 2):

- Enter the two digit county code, from the chart on page 2, for each county in which you had taxable purchases. (For example, if you had taxable purchases in Door County, enter 15).
- Enter the first 5 letters of each county in which you had taxable purchases. Capitalize, but ignore spaces and punctuation. (For example, enter STCRO for St. Croix County and MILWA for Milwaukee County.) **EXCEPTION:** Enter GLAKE for Green Lake County.
- Enter the taxable purchases for each county, on lines 22c, 23c, 24c, and/or 25c.

Line 26. Total purchases subject to county use tax: Add the amounts for lines 22c through 25c. Enter this total, or the total from Schedule CT, page 2, Column 2 on line 26. Multiply that amount by 0.5% (.005) and enter the result on line 27.

Line 28. Baseball stadium district taxable purchases: Enter the portion of your purchases subject to state use tax (line 21a) that you (1) used, stored, or consumed in Milwaukee, Ozaukee, Racine, Washington, or Waukesha counties, and (2) upon which you did not pay the baseball stadium tax to the seller on line 28a. Multiply that amount by 0.1% (.001) and enter the result on line 28b. **Note:** If you paid another state’s sales or use tax on your purchase, see “Credit for state and local sales or use tax paid in another state” beginning on page 4.

Exception – You do not owe baseball stadium use tax on tangible personal property or taxable services that you purchased in a Wisconsin county not in the baseball stadium district and later brought to a county in the baseball stadium district where you used, stored, or consumed it. This exception does not apply to certain registered or titled items and construction materials used in real property construction.

Motor vehicle dealers who reported state use tax for motor vehicles on line 21 must also report baseball stadium use tax on the vehicles, if the vehicles were customarily kept in the baseball stadium district.

Contractors: Include the purchase price of tangible personal property which becomes a component part of real property located in the baseball stadium district unless you have paid the Wisconsin baseball stadium sales tax or Wisconsin football stadium tax on your purchase of the property.

Line 29. Football stadium district taxable purchases: Enter the portion of your purchases subject to state use tax (line 21a) that you (1) used, stored, or consumed in Brown County, and (2) upon which you did not pay the football stadium tax to the seller on line 29a. Multiply that amount by 0.5% (.005) and enter the result on line 29b. **Note:** If you paid another state’s sales or use tax on your purchase, see “Credit for state and local sales or use tax paid in another state” beginning on page 4.

Exception – You do not owe football stadium use tax on tangible personal property or taxable services that you purchased in another Wisconsin county or in the baseball stadium district and later brought to Brown County where you used, stored, or

consumed it. This exception does not apply to certain registered or titled items and construction materials used in real property construction.

Motor vehicle dealers who reported a measure of tax for motor vehicles used for any purpose, in addition to retention, demonstration, or display on line 21 must also report football stadium use tax on the vehicles, if the vehicles were customarily kept in Brown County.

Contractors: Include the purchase price of tangible personal property that is used in constructing, altering, repairing or improving real property and that becomes a component part of real property in Brown County unless you have paid the 0.5% Wisconsin football stadium sales tax on your purchase of the property. **Note:** If you have paid the baseball stadium tax on the purchase of the same property or services, that tax may be credited against the football stadium use tax.

Step G Total Amount Due

Line 30. Total sales and use taxes: Add the tax amounts from lines 20, 21b, 27, 28b, and 29b. This is the total of the sales and use taxes due on this return.

Line 31. Interest: If your return is not filed by the due date, you are subject to interest on the amount on line 30 (total sales and use taxes due) at the rate of 1.5% per month from the due date of the return to the date the tax is paid. Fill in the amount of interest on line 31.

Line 32. Late filing fee (\$20) and negligence penalty: Returns filed after the due date are subject to a \$20 late filing fee, and a negligence penalty equal to 5% of the amount on line 30 (total sales and use taxes due) for each month or fraction of a month the return is late, up to a maximum penalty of 25%.

Note: The late filing fee and negligence penalty may be waived in the case of death of the person required to file the return, and in cases where a reasonable explanation exists for the late filing.

Line 33. Total amount due: Add the amounts on lines 30, 31, and 32. This is the total amount due with this return. Payment of this amount may be made by ACH Credit (EFT), or by a check or money order made payable to the Wisconsin Department of Revenue. If paying by check or money order, be sure to write your tax account number on your payment.

Amending Previously Filed Sales and Use Tax Returns

Note: Amended returns may be filed online through *My Tax Account*.

- 1. Select the amended return option. Leave the due date box blank.
- 2. Complete lines 1 through 30 of Form ST-12 (also complete Schedule CT, if necessary) using the correct figures, including those that did not change.

Line 19: If this amended return *increases* your total sales tax, enter the discount from your original return (or as subsequently adjusted). Do not calculate a discount on the additional amount due.

If this amended return *decreases* your total sales tax, the discount must be recomputed.

- 3. The total amount due is calculated as provided on the following worksheet.
- 4. Attach a letter explaining the reason(s) for amending your return(s). Include copies of applicable exemption certificates, invoices, credit memos, and workpapers. Do not take credit for any overpayments on future returns.

CAUTION: If the sales or use tax being refunded was collected from buyers, you must return the tax and related interest to the buyers from whom the tax was collected. If you are unable to return the tax and interest to the buyers, you must return the refund (tax and interest) to the Department of Revenue. Failure to return the tax and interest may result in a penalty.

Worksheet to Figure Refund or Amount Due on Amended Form ST-12

1. Fill in amount from line 30, amended Form ST-12 1. _____
2. Fill in the total sales and use tax amount from your original return (or subsequently adjusted return) . 2. _____
3. If line 2 is **more** than line 1, subtract line 1 from line 2. This is the amount you overpaid. STOP HERE. The Department of Revenue will calculate the amount of your refund, including interest. 3. _____
4. If line 2 is **less** than line 1, subtract line 2 from line 1. Fill in here 4. _____
5. Compute interest on the amount on line 4 at 12% per year from the due date of the original return to the date you pay the additional tax. Fill in here and on line 31, on the amended Form ST-12 5. _____
6. Add lines 4 and 5. Fill in here and pay this amount with the amended Form ST-12 6. _____