



**Quarterly
Short-Term Rental
Tax Reconciliation Form**

According to the Town of Wilson, Sheboygan County Ordinance Code §114-38 Hotel-Motel Room “tax imposed for each calendar quarter is due and payable on the last day of the month next succeeding the quarter for which imposed.”

Make check payable to the Town of Wilson. Mail to **Town of Wilson, 5935 S. Business Dr., Sheboygan, WI 53081**

| PART 1: Property and Owner/Preparer Information | | | |
|--|---|----------------------|----|
| Name of Property Owner: | | License Number: | |
| Property Address: | | Report Quarter/Year: | |
| Name of Lodging Property Contact: | Phone # | Email Address: | |
| PART 2 – Monthly Room Tax Report | | | |
| 1 | GROSS LODGING SALES: Report ALL Lodging Revenue from ALL revenue sources (DIRECT BOOKINGS and Lodging Marketplace Providers) including taxable fees, charges, and exemptions – excluding tax for the report month. (If you have sales through a Lodging Marketplace Provider you will also need to complete section 7) | 1 | \$ |
| 2 | ALLOWABLE EXEMPTIONS: This line is only to be used to claim tax-exempt lodging sales – Enter Non-Taxable Sales. This line is not to be used to back out other taxes or service fees. ** If claiming tax-exempt lodging you must provide the CES# information. If you need additional space to enter CES#'s, please add a page. | | |
| | 2a. Total Allowable Exemptions: CES# | 2a | \$ |
| 3 | NET TAXABLE SALES: (line 1 minus line 2a) | 3 | \$ |
| *4 | Tax Due – 8% rate (line 3 x .08) | 4 | \$ |
| 5 | PAYMENTS MADE ON YOUR BEHALF: If you rent through a marketplace provider who collects tax on your behalf , include the revenue in your Gross (line 1), and on line 5a enter gross sales for all marketplace providers. Below, report how much room tax was paid on your behalf by each marketplace provider. Failure to provide payment information will deem the room tax delinquent and late fees and interest will be assessed. | | |
| | 5a. Total Lodging Market Provider Sales that Room Tax was COLLECTED – enter total gross sales for all lodging marketplace providers for which room tax was collected \$ _____ (checkpoint = 5a total x 8% must = line6) | | |
| | 5b. Airbnb | 5b | \$ |
| | 5c. VRBO/Homeaway | 5c | \$ |
| | 5d. Expedia Collect | 5d | \$ |
| | 5e. Booking.com | 5e | \$ |
| | 5f. Other Marketplace Provider – Name | 5f | \$ |
| 6 | Total Payments Made on your behalf (sum of lines 5b – 5f) | 6 | \$ |
| *7 | NET TAX DUE (line 4 – line 6) | 7 | \$ |
| 8 | Late Filing Penalty: \$25.00 | 8 | \$ |
| 9 | Late Filing Interest (1% per month) | 9 | \$ |
| 10 | TOTAL AMOUNT DUE (sum of lines 7 – 9) | 10 | \$ |
| Signature: | | Date: | |
| Town of Wilson Use only Total paid by the Town of Wilson to Sheboygan Area Tourism Commission (Line 7 times 70%) | | \$ _____ | |

Town of Wilson Quarterly Room Tax Report Instructions

- Line 1 **GROSS LODGING SALES:** Enter the total amount of lodging sales (including direct bookings and lodging marketplace providers) for the reporting period taxable items such as traveler service fees, cleaning fees, etc., and charges which are exempt from room tax. This total should not have sales or room tax included. This total includes all sources of bookings for your property.
- Line 2 **EXEMPT SALES:** This line is only to be used to claim tax-exempt lodging sales - Enter Non-Taxable Sales. This line is not to be used to back out other taxes or service fees. When claiming tax-exempt lodging, you must provide and keep on record the CES# information as outlined by WI DOR PUB 219. Failure to provide exempt tax information will deem the room tax delinquent and late fees and interest will be assessed.
- Line 3 Subtract line 2 from line 1
- Line 4 **Tax Due:** Calculate the tax due at 8% (line 3 x 0.08)
- Line 5 **Payments Made on Your Behalf:** If you rent through a marketplace provider who collects tax on your behalf, include the revenue in your Gross (line 3), and on line 7a enter gross sales for all marketplace providers. Below, report how much room tax was paid on your behalf by each marketplace provider. Failure to provide payment information will deem the room tax delinquent and late fees and interest will be assessed.
- Line 5a Enter the sum of all your marketplace lodging sales - this is a checkpoint field to balance against the total tax paid on your behalf.
- Line 5b-f The Town of Wilson will require permit holders who utilize marketplace providers who collect room tax to report how much room tax was paid on your behalf. This information is necessary because we receive one bulk check for properties that utilize these services. The Town of Wilson is not given information as to what property is being paid for. The online companies tell us that it is confidential information between the owner and the platform, therefore they will not supply any information along with bulk payments. **Collecting this information allows your room tax to be distributed back to the municipality in which it was collected.** Failure to provide payment information will deem the room tax delinquent and late fees and interest will be assessed. **HOW TO: For EACH platform you will enter the tax paid on your behalf for the report month on the designated report line.**
- Line 6 Total the amount of payments made on your behalf (Lines 5b-7e) - this must balance to the tax due on 5a.
- Line 7 Total Net Tax Due (lines 4 – 6)
- Line 8 If filing late please add \$25.00 – reports should be filed timely with the Finance Department to avoid the late filing fee.
- Line 9 Interest due at the rate of 1% per month on the unpaid room tax due.
- Line 10 Total Amount Due: Sum of lines 7 – 9.

**Delinquent tax returns shall be subject to a \$25.00 late filing fee. (Town Of Wilson Ordinance, Chapter 17 Code §114– 43)*

***If a person required to make a return under this article fails, neglects, or refuses to do so, the treasurer may determine the tax due under this article according to his or her best judgment and may require that person to pay the amount of taxes the finance director/treasurer determines to be due plus interest at the rate of one percent per month on the unpaid balance. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the Town to inspect and audit his or her financial records. (Town Ordinance, Chapter 17Code §114-41)*

modified 10/10/2022