

Sales/Use/Indirect:

Wisconsin DOR Reminds Businesses that Imposed Credit Card Fees Are Part of Taxable Sales Price

Wisconsin Tax Bulletin 229, Wis. Dept. of Rev. (4/25). The Wisconsin Department of Revenue (Department) released a bulletin reminding businesses and individuals that any additional “credit card fee” charged by retailers is considered part of the sales price of taxable products or services sold to the consumer – therefore, “if the product or service sold is taxable, the additional fee charged to the consumer for using a credit card is taxable.” However, “if the credit card is used to pay for both taxable and nontaxable products or services, the retailer may allocate the credit card fee between the taxable and nontaxable purchases and charge tax on the taxable portion of the credit card fee.” The bulletin states that businesses and individuals may inform the Department when sales tax is improperly being charged on credit card fees in a retailer’s receipt or invoice by “emailing a copy of a receipt or invoice that shows sales tax is not properly charged on credit card fees.” Please contact us with any questions.

URL: <https://www.revenue.wi.gov/WisconsinTaxBulletin/229-04-30-WTB.pdf>

— Jeremy Blodgett (Milwaukee)
Senior Manager
Deloitte Tax LLP
jblodgett@deloitte.com

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