



Sales Tax Procedure
University of Wisconsin – Oshkosh
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Background

The University is required to remit and report sales tax to the Wisconsin Department of Revenue monthly, no later than the 20th of each month for the prior month. The task of reporting and remitting sales tax has been processed by different departments and in 2018 landed with the Assistant Controller and Bursar after the departure of an employee. Sales tax, like other tax reporting, should fall under the management of the Controller.

There are two major publications from the Department of Revenue that govern which sales are taxable at the University, [Publication 204](#) (Sales and use Tax Information for Colleges, Universities, and Technical Colleges) and [Publication 201](#) (Wisconsin Sales and Use Tax Information). In instances when a particular sale is not outlined in the Publications or there is conflicting information the Controller, Assistant Controller, or Bursar shall consult with the tax accountant at UW System.

The bookstore, corner convenience store, Reeve union, athletics, and parking make up the majority of taxable sales, but any unit on campus may have taxable sales. Prior to May of 2021 the University utilized the Gateway Cashiering system that could produce tax reports based on cash codes used for departmental deposits. In May 2021 the campus plan on switching to PeopleSoft Campus Solutions for cashiering and this system does not produce tax reports. Starting in May of 2021 each department with sales will need to submit tax reports to the Bursar prior to 8th of each month.

Account Codes

One method that departments may use to track taxable sales is using appropriate account codes for taxable sales. The UW System Chart of Accounts [website](#) contains an account code [lookup](#). Following are some revenue account codes related to sales tax.

Account Code	Title	System Description	Use/Notes
9400	Sales of Materials	SALES OF MATERIALS For sale of merchandise items not specified elsewhere in the 94XX series. Sales tax must be collected. Includes items produced in student project courses, subscription sales (if published more than four times per year - not taxable), and the sale of pamphlets and booklets that are not copyrighted. For service-related collections use 9300. (Refer to Sales & Use Tax Information for Colleges, Universities, and Vocation Schools.)	This code can be used for small departments that have some taxable sales. For example, if an area does t-shirt sales a few times per year they can use this account code for their deposits and easily use WISER to generate a sales tax report.
9405	Tax Exempt Sales	TAX EXEMPT SALES	Use when tax exempt certificate is provided by the buyer.

9464-9483	Various Sales #1-20	These codes can be used to track revenue from sales.	May assists units in separating out the different sales and assist with tax reporting.
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Collection of Sales Tax

Sales tax may be collected as part of a transaction or sales tax may be included in the sales price. If tax is included in a sale, it must be labeled and advertised as such. Example: T-shirts \$20 (sales tax included). Major auxiliary units on campus have cashiering systems that will collect tax per transaction such as the bookstore or Reeve Union. Online sales may require local tax as well if the product or service is delivered outside the home campus. (Local tax does apply to the Fond du Lac campus/county.) Local tax rates (in addition to State tax) can be found on the Wisconsin Department of Revenue [website](#).

Reporting Options

Departments and units on campus that have taxable sales need to submit tax reports to the Bursar by the 8th of each month for the previous month. Departments can either submit reports in a format approved by the Controller's office or use the template found on the website under [forms](#). The Bursar shall also maintain a Sales Tax [Teams](#) in MS Teams, please contact the Bursar or Assistant Controller for access.

Record Retention

Departments are required to keep the current year's records and receipts along with the previous 6 years. Departments shall retain tax exempt certificates for sales exempt from tax to exempt entities and are encouraged to upload certificates to the [Teams](#) site. Records are subject to audit.