



Wisconsin Power & Light Company
an Alliant Energy Company
4902 North Biltmore Lane
Madison, WI 53718

TO: Wisconsin Power & Light Vendors
FROM: Sarah Bolen, Sr Tax Accountant
DATE: April 2, 2025
SUBJECT: Direct Pay Permit

Office: 1.800.862.6222
www.alliantenergy.com

Wisconsin Power & Light (WPL), as an Alliant Energy company, holds a Direct Pay permit from the Wisconsin Department of Revenue. Under the Direct Pay program, WPL no longer pays Wisconsin sales tax to our vendors and is required to use this permit for all purchases in which the permit applies. Any sales tax due on purchases is remitted directly by WPL to the Wisconsin Department of Revenue.

You should keep a copy of this letter and the attached copy of WPL's Direct Pay permit in your files for reference during any future sales tax audits by the Wisconsin Department of Revenue.

Please note that per the Direct Pay regulations (Wis. Admin. Code Tax 11.13), there are several types of purchases for which the Direct Pay permit does not apply. WPL will pay sales tax to the vendor for those excluded purchases, including: telecommunication services, cable television services, landscaping services, motor vehicle purchases, parking, hotel and motel charges, and taxable food purchases. In addition, for some purchases WPL may notify the vendor that the Direct Pay Permit does not apply and instruct the vendor to charge sales tax.

WPL will no longer issue Wisconsin exemption certificates when the Direct Pay permit is used, since the Direct Pay permit replaces all exemption certificates. On our purchase orders, we will continue to use the tax code for purchases excluded from direct pay and for our internal purposes. Please disregard any tax code information for purchases eligible for Direct Pay.

If you have any questions about the Direct Pay program, you may contact the Wisconsin Department of Revenue at 608-266-2776



State of Wisconsin • DEPARTMENT OF REVENUE

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WISCONSIN POWER & LIGHT CO
C/O TAX DEPT
PO BOX 192
MADISON WI 53701

Direct Pay Permit Number:
WDP 95-01-01015

Effective Date: 01/01/95

Wisconsin Sellers Permit or
Use Tax Registration Certificate
NUMBER: 009213 &

DIRECT PAY PERMIT
Section 77.52 (17m) Wisconsin Statutes
(This permit is not transferrable)

This permit grants authority to make direct payment of Wisconsin state and county sales and use tax to the Wisconsin Department of Revenue in lieu of payment to retailers as of the Effective Date shown above.

The Department may revoke a Direct Pay Permit at any time for failure to comply with the conditions under which such authority was granted or for misuse of such authority, and in cases where the continued use of such permit is found by the Department of Revenue to be not in the best interest of the State of Wisconsin. In addition, the failure to timely report sales and use taxes by you because of issuing a Direct Pay Permit to a supplier will result in your being subject to penalties and interest.

A copy of this permit or a statement that includes all of the above information must be provided to the retailer and retained by the retailer to show the sale was exempt from Wisconsin state and county sales and use tax.

Wisconsin Department of Revenue

By: Julie Schmidt
Julie Schmidt, Supervisor
Registration Unit