

# WISCONSIN SALES AND USE TAX EXEMPTION CERTIFICATE

Check One  Single Purchase       Continuous

Purchaser's Business Name	Purchaser's Address
---------------------------	---------------------

The above purchaser, whose signature appears on the reverse side of this form, claims exemption from Wisconsin state, county, baseball or football stadium, local exposition, and premier resort sales or use tax on the purchase, lease, or rental of tangible personal property or taxable services, as indicated by the box(es) checked below.

I hereby certify that I am engaged in the business of selling, leasing, or renting: \_\_\_\_\_

(Description of Property or Services Sold by Purchaser)

General description of property or services purchased (itemize property purchased if "single purchase"): \_\_\_\_\_  
Automotive Paint & Related Supplies

Seller's Name  Auto Paint Specialists, Inc.	Seller's Address  740 Industry Ct. Green Bay, WI. 54304
---	---

### PROPOSED EXEMPT USE

**Resale** (Enter purchaser's seller's permit or use tax certificate number) \_\_\_\_\_

**Manufacturing**

- Tangible personal property becoming an ingredient or component part, or which is consumed or destroyed or loses its identity, in the manufacture of tangible personal property destined for sale.
- Machines and specific processing equipment and repair parts or replacements thereof, exclusively and directly used by a manufacturer in manufacturing tangible personal property and safety attachments for those machines and equipment.
- The repair, service, alteration, fitting, cleaning, painting, coating, towing, installation, and maintenance of machines and specific processing equipment, that the above purchaser would be authorized to purchase without sales or use tax, at the time the service is performed thereon. Tools used to repair exempt machines are not exempt.
- Fuel and electricity consumed in manufacturing tangible personal property (effective January 1, 2006).  
 Percent of fuel exempt: \_\_\_\_\_ %      Percent of electricity exempt: \_\_\_\_\_ %
- Portion of the amount of fuel converted to steam for purposes of resale. (Percent of fuel exempt \_\_\_\_\_ %)

**Farming** (To qualify for this exemption, the purchaser must use item(s) exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture, floriculture, silviculture, or custom farming services.)

- Tractors (except lawn and garden tractors), all-terrain vehicles (ATV) and farm machines, including accessories, attachments, and parts, lubricants, nonpowered equipment, and other tangible personal property that are used exclusively and directly, or are consumed or lose their identities in the business of farming.
- Feed, seeds for planting, plants, fertilizer, soil conditioners, sprays, pesticides, and fungicides.
- Baling twine and baling wire.
- Breeding and other livestock, poultry, and farm work stock.
- Containers for fruits, vegetables, grain, hay, and silage (including containers used to transfer merchandise to customers), and plastic bags, sleeves, and sheeting used to store or cover hay and silage.
- Animal waste containers or component parts thereof (may only mark certificate as "Single Purchase").
- Animal bedding, medicine for farm livestock, and milk house supplies.

**Federal and Wisconsin Governmental Units**

Enter CES No., if applicable

- The United States and its unincorporated agencies and instrumentalities and any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.
- State of Wisconsin or any agency thereof; Local Exposition District, Professional Baseball Park District, or Professional Football Stadium District.
- Wisconsin county, city, village, or town, including public inland lake protection and rehabilitation district, municipal public housing authorities, uptown business improvement districts, local cultural arts district, the Wisconsin Aerospace Authority, the Health Insurance Risk-Sharing Plan Authority, and Fox River Navigational System Authority.
- Wisconsin public schools, school districts, universities, and technical college districts.
- County-city hospitals or UW Hospitals and Clinics Authority.
- Sewerage commission, metropolitan sewerage district, or a joint local water authority.

**Other**

- Containers and other packaging, packing, and shipping materials, used to transfer merchandise to customers of the purchaser.
- Trailers and accessories, attachments, parts, supplies, materials, and service for motor trucks, tractors, and trailers which are used exclusively in common or contract carriage under LC or IC No. \_\_\_\_\_.
- Items or services purchased directly by and used by religious, charitable, educational, scientific, or other organizations holding a Wisconsin Certificate of Exempt Status. CES No. \_\_\_\_\_.
- Tangible personal property to be resold by \_\_\_\_\_ on my behalf where \_\_\_\_\_ is registered to collect and remit sales tax to the Department of Revenue on such sales.
- Tangible personal property or services purchased by a Native American with enrollment # \_\_\_\_\_, who is enrolled with and resides on the \_\_\_\_\_ Reservation, where buyer will take possession of such property or services.
- Tangible personal property becoming a component of an industrial or municipal waste treatment facility, including replacement parts, chemicals, and supplies used or consumed in operating the facility.
- Portion of the amount of electricity or natural gas used or consumed in an industrial waste treatment facility. (Percent of electricity or natural gas exempt \_\_\_\_\_%)
- Electricity, natural gas, fuel oil, propane, coal, steam and wood used for fuel for residential or farm use.

	% of Electricity Exempt	% of Natural Gas Exempt	% of Fuel Exempt
<input type="checkbox"/> Residential .....	_____ %	_____ %	_____ %
<input type="checkbox"/> Farm .....	_____ %	_____ %	_____ %

Address Delivered: \_\_\_\_\_

- Percent of printed advertising material solely for out-of-state use. \_\_\_\_\_ %
- Other purchases exempted by law. (State items and exemption). \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*I hereby certify that if the item(s) being purchased are not used in an exempt manner, I will remit use tax on the purchase price at the time of first taxable use. I understand that failure to remit the use tax may result in a future liability that may include tax, interest, and penalty.*

Signature of Purchaser	Print or Type Name	Title	Date
------------------------	--------------------	-------	------

(DETACH AND PRESENT TO SELLER)