

Check One

## Wisconsin Sales and Use Tax Exemption Certificate

Do not send this certificate to the Department of Revenue

S-211

Purchaser: Complete this certificate and give it to the seller.

Single Purchase

Seller: If this certificate is not fully completed, you must charge sales tax. Keep this certificate as part of your records.

Continuous

Purchaser Information							
Business Name			Type of E	e of Business			
Business Address		City	State	ZIP Cod	le		
Purchaser's Tax ID Number				State of Issue			
If no Tax ID Number, enter one of the following:		Driver's License Number/State Issued ID Number State of Issue			State of Issue		
Seller Information							
Name							
Address		City	State	ZIP Cod	le		
	Rea	son for Exemption					
Resale (Enter purchaser's seller's permit or use tax certificate number)							
Manufacturing and Biotech	nnology						
Tangible personal property (TPP) or item under s.77.52(1)(b) that is used exclusively and directly by a manufacturer in manufacturing an article of TPP or items or property under s.77.52(1)(b) or (c) that is destined for sale and that becomes an ingredient or component part of the article of TPP or items or property under s.77.52(1)(b) or (c) destined for sale or is consumed or destroyed or loses its identity in manufacturing the article of TPP or items or property under s.77.52(1)(b) or (c) 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 or items or property under s.77.52(1)(b) or (c) and safety attachments for those machines and equipment.  The repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, 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. Tools used to repair exempt machines are not exempt.  Fuel and electricity consumed in manufacturing tangible personal property or items or property under s.77.52(1)(b) or (c) in this state. Percent of fuel exempt:							
(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, beekeeping 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 or items or property under s.77.52(1)(b) or (c) that are used exclusively and directly, or are consumed or lose their identities in the business of farming. This includes services to the property and items above.							
Feed, seeds for planting, plants, fertilizer, soil conditioners, sprays, pesticides, and fungicides.							
Breeding and other livestock, poultry, farm work stock, bees, beehives and bee combs.							
Containers for fruits, vegetables, bee products, grain, hay, and silage (including containers used to transfer merchandise customers), and plastic bags, sleeves, and sheeting used to store or cover hay and silage. Baling twine and baling wire.							
Animal waste containers or component parts thereof (may only mark certificate as "Single Purchase").							

Animal bedding, drugs for farm livestock or bees, and milk house supplies.

Governmental Units and Other Exempt Entities			Enter CES No., if applicable					
	The United States and its unincorporate							
	Any federally recognized American Indian tribe or band in this state.							
	Wisconsin state and local governmental units, including the State of Wisconsin or any agency thereof, Wisconsin counties, cities, villages, or towns, and Wisconsin public schools, school districts, universities, or technical college districts.							
	Organizations meeting the requirements a CES number above.	s of section 501(c)(3) of the Internal	Revenue Code. Wis	sconsin organizations must enter				
Ot	her							
	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, IC, or MC No. (if applicable)							
	Machines and specific processing equipment used exclusively and directly in a fertilizer blending, feed milling, or grain drying operation, including repair parts, replacements, and safety attachments.							
	Building materials acquired solely for and used solely in the construction or repair of holding structures used for weighing and dropping feed or fertilizer ingredients into a mixer or for storage of such grain, if such structures are used in a fertilizer blending, feed milling, or grain drying operation.							
	Tangible personal property purchased by a person who is licensed to operate a commercial radio or television station in Wisconsin, if the property is used exclusively and directly in the origination or integration of various sources of program material for commercial radio or television transmissions that are generally available to the public free of charge without a subscription or service agreement.							
	Fuel and electricity consumed in the origination or integration of various sources of program material for commercial radio or television transmissions that are generally available to the public free of charge without a subscription or service agreement.							
	Percent of fuel exempt: %	Percent of electricity e	exempt:	%				
	Tangible personal property, property, items and goods under s.77.52(1)(b), (c), and (d), or services purchased by a Native American with enrollment #, who is enrolled with and resides on the							
	Tangible personal property and items and property under s.77.52(1)(b) and (c) becoming a component of an industrial or municipal waste treatment facility, including replacement parts, chemicals, and supplies used or consumed in operating the facility. Caution: Do not check the "continuous" box at the top of page 1.							
	Portion of the amount of electricity or na (Percent of electricity or natural gas exe		ndustrial waste treatn	nent facility.				
		, coal, steam, corn, and wood (includ	ding wood pellets which are 100% wood) used for fuel					
	for <b>residential</b> or <b>farm</b> use.	% of Electricity % of Nat Exempt Exe		% of Fuel Exempt				
	Residential	%	%	%				
	Farm	%	%	%				
	Address Delivered:							
	Percent of printed advertising material	solely for out-of-state use.	%					
	Catalogs, and the envelopes in which the catalogs are mailed, that are designed to advertise and promote the sale of merchandise or to advertise the services of individual business firms.							
	Computers and servers used primarily to store copies of the product that are sent to a digital printer, a plate-making machine, or a printing press or are used primarily in prepress or postpress activities, by persons whose NAICS code is 323111, 323117, or 323120.							
	Purchases from out-of-state sellers of tangible personal property that are temporarily stored, remain idle, and not used in this state and that are then delivered and used solely outside this state, by persons whose NAICS code is 323111, 323117, or 323120.							
	Other purchases exempted by law. (State	te items and exemption)						
the use	clare that the information provided is comple exempt manner indicated. If a product is not . I understand that failure to remit the use ta	t used in an exempt manner, I will remi	t use tax on the purch	ase price at the time of first taxable				
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	JTION: Using this certificate to avoid paying nature of Purchaser	sales tax may result in a fine of \$250  Print or Type Name	for each transaction for	or which the certificate is used				