

APPLICATION FOR WISCONSIN SALES AND USE TAX CERTIFICATE OF EXEMPT STATUS (CES)

WISCONSIN DEPARTMENT OF REVENUE
PO Box 8902
Madison WI 53708-8902

Fill in all information requested below and send to the Wisconsin Department of Revenue. See reverse side for general information. Retain a copy for your records.

FOR DEPARTMENT USE ONLY			
1. Name of Organization <i>(Please print)</i>			Exemption Certificate #
2. Business Address <i>(Number and Street or Rural Route)</i>			Date Issued
City or Post Office	State	Zip Code	County
3. Mailing Address <i>(if different from above)</i>	City	State	Zip Code
4. Name of Contact Person		Email Address	
5. Type of Organization <i>(Check One)</i> See instructions on reverse side for required documentation.			
<input type="checkbox"/> a. Religious <input type="checkbox"/> b. Educational <input type="checkbox"/> c. Scientific <input type="checkbox"/> d. Charitable <input type="checkbox"/> e. Youth <input type="checkbox"/> f. Prevention of cruelty to children or animals <input type="checkbox"/> g. United States Governmental Unit <input type="checkbox"/> h. Wisconsin Governmental Unit <i>(Check the box below that best describes your Wisconsin governmental unit)</i> <input type="checkbox"/> State of Wisconsin or any agency thereof <input type="checkbox"/> Wisconsin county, city, village, or town, including public inland lake protection and rehabilitation districts under secs. 33.21 to 33.23, Wis. Stats., municipal public housing authorities under secs. 66.395 and 66.40, Wis. Stats., and uptown business improvement districts under sec. 66.608, Wis. Stats. <input type="checkbox"/> Wisconsin public schools, school districts, universities, and technical college districts. <input type="checkbox"/> County-city hospital established under sec. 66.47, Wis. Stats. and local cultural arts district. <input type="checkbox"/> Sewerage commission organized under sec. 281.43(4), Wis. Stats., metropolitan sewerage district organized under secs. 66.20 to 66.26 or 66.88 to 66.918, Wis. Stats., or joint local water authority under sec. 66.0735, Wis. Stats. <input type="checkbox"/> Local Exposition District, Local Professional Baseball Park District, Local Cultural Arts District, or Professional Football Stadium District under ch. 229, Wis. Stats. <input type="checkbox"/> University of Wisconsin Hospitals and Clinics Authority			
6. Are donations to your organization deductible for Wisconsin and federal income tax purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(If no, please explain)</i>			
7. Do you make or intend to make any sales of property or services which are subject to the Wisconsin sales or use tax? <input type="checkbox"/> Yes <input type="checkbox"/> No If your answer is "YES", your organization may need to apply for a seller's permit <i>(see instructions for further details)</i> . Note: United States governmental units are not required to obtain a seller's permit.			
8. Do you hold a Wisconsin Seller's Permit for sales and use tax purposes? <input type="checkbox"/> Yes Permit # _____ <input type="checkbox"/> No			
9. Federal Employer Identification Number _____ - _____			

I declare under penalties of law that I have examined this information and to the best of my knowledge and belief, it is true, correct, and complete.

Signature	Title	Date
Print Name		Phone Number

PURPOSE OF THIS FORM

Sales to certain nonprofit organizations and governmental units described in 1 and 2 below are exempt from Wisconsin sales or use tax. So that retailers can identify these organizations that qualify for this exemption, the department issues the organization or governmental unit a Certificate of Exempt Status (CES) number. This application should be completed by the following to obtain a CES number:

1. Organizations, including youth organizations, organized and operated exclusively for religious, educational, scientific, or charitable purposes, or for the prevention of cruelty to children or animals.
2. Federal and Wisconsin governmental units. Governmental units of other countries and states or those representing Native Americans will not be issued a CES.

Examples of organizations that do not qualify for a CES number are civic organizations, chambers of commerce, business or union organizations, fraternal or recreational groups, professional societies, social clubs, and veteran organizations and their auxiliaries. Purchases made by these organizations will be subject to Wisconsin sales and use tax unless some other exemption applies.

GENERAL INSTRUCTIONS FOR COMPLETING THIS FORM

1. **Nonprofit Organizations:** Check the box in line 5 that best describes your organization.
2. **Governmental Units:** A CES number will be issued to the government unit level holding the Federal Employer Identification Number (FEIN) for the unit. In lieu of providing suppliers with a CES number, a Wisconsin Sales and Use Tax Exemption Certificate (Form S-211) or a purchase order identifying the governmental unit as purchaser may be provided.
3. **Required Documentation:** Organizations applying for a CES, except governmental units, should submit copies of the following documentation along with their application:
 - a. Articles of incorporation or bylaws.
 - b. Statement of receipts (income) and disbursements (expenses) for their last accounting period.
 - c. Federal Internal Revenue Service (IRS) determination letter.
4. **Seller's Permit:** A nonprofit organization or Wisconsin governmental unit is required to charge Wisconsin sales tax on retail sales of tangible personal property or taxable services, unless the sales qualify as exempt occasional sales or are otherwise exempt.

A nonprofit organization or Wisconsin governmental unit shall meet all of the following standards for its sales to qualify as exempt occasional sales:

- a. The organization is not engaged in a trade or business.
- b. Entertainment is not involved for which an admission is charged.
- c. The organization does not have or is not required to have a Wisconsin seller's permit.

A nonprofit organization or Wisconsin governmental unit is not engaged in a business or trade if it meets **one** of the following:

- a. Its sales of otherwise taxable tangible personal property or services or its events occur on 20 days or less in a calendar year; or
- b. Its taxable gross receipts for the calendar year are \$15,000 or less.

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