



## Wisconsin Resale and Tax Exempt Guidelines

These guidelines are a brief overview of exemptions that pertain to stores in **WISCONSIN**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
<b>RESALE: ***RETAILER</b> Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <b><i>**Tires/Wheels must be sold in customer's normal course of business</i></b>	Y	<b>MUST</b> Obtain customer's 15 digit Seller's Permit Number <b>Example:</b> 456-XXXXXXXXXX-XX (Acct #'s may also begin with 004, 005 or 006) <b>**FEIN NUMBERS ARE NOT VALID FOR RESALE TRANSACTIONS</b>
<b>RESALE: OUT OF STATE</b>	Y	MUST obtain customers state tax identification number OR FEIN number
<b>FEDERAL GOVERNMENT AGENCY</b> US Army, Navy, Air Force, Homeland Security, etc. <b><i>**See GSA Invoice Processing Document on KC</i></b>	Y	Official government vehicles only <b>*MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.</b>
<b>FOREIGN DIPLOMAT</b> Agents/Consulates from foreign countries	Y	<b>MUST</b> obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
<b>NON-PROFIT ORGANIZATIONS</b> Religious, Charitable & Nonprofit Organizations	Y	MUST obtain customers Certificate of Exempt Status (CES) Number The CES # is 2 letters followed by 4 or 5 digits - EXAMPLE- ESXXXX
<b>AGRICULTURAL</b> Farm/Ranch	Y	<b>CARRY OUT ONLY!</b> Farm machinery & Equipment only Exemption does not apply to motor vehicles (trucks & autos) <b><i>For further information see Wisconsin Farming &amp; Ag</i></b>
<b>LOCAL AND STATE GOVERNMENT AGENCIES</b> POLICE DEPT, FIRE DEPT, CITY PARKS, ETC.	Y	Office Government Vehicles ONLY! <b>***Must be purchased with government funds – NO cash or personal checks/credit cards allowed!</b>
<b>PUBLIC TRANSPORTATION COMMON CARRIER</b> Transportation companies for hire	Y	<b>Must obtain customers USDOT Number</b>