

Application for Wisconsin Sales and Use Tax Certificate of Exempt Status (CES)

Wisconsin Department of Revenue
PO Box 8902
Madison WI 53708-8902

This form is for certain nonprofit organizations, federal and Wisconsin governmental units, and federally recognized American Indian tribes or bands in this state. See reverse side for instructions.

Name of Organization			
Business Address (number and street)			
City	State	Zip Code	County
Mailing Address (if different from above)	City	State	Zip Code
Name of Contact Person		Email Address	
Phone Number () -		Organization's Website, if any	
<p>Type of Organization (<i>check one</i>):</p> <p><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</p> <p><input type="checkbox"/> g. 501(c)(2) as described in under sec. 77.54(9a)(fc), Wis. Stats. <input type="checkbox"/> h. Cemetery company or corporation under sec. 77.54(9a)(i), Wis. Stats.</p> <p><input type="checkbox"/> i. United States governmental unit <input type="checkbox"/> j. Any federally recognized American Indian tribe or band in this state</p> <p><input type="checkbox"/> k. Wisconsin governmental unit (<i>check the box that best describes your Wisconsin governmental unit</i>):</p> <p style="margin-left: 20px;"><input type="checkbox"/> State of Wisconsin or any agency thereof</p> <p style="margin-left: 20px;"><input type="checkbox"/> Wisconsin county, city, village, or town.</p> <p style="margin-left: 20px;"><input type="checkbox"/> Wisconsin public schools, school districts, universities, and technical college districts.</p> <p style="margin-left: 20px;"><input type="checkbox"/> County-city hospital established under sec. 66.0927, Wis. Stats., and local cultural arts district under subch V of ch. 229, Wis. Stats.</p> <p style="margin-left: 20px;"><input type="checkbox"/> Sewerage commission organized under sec. 281.43(4), Wis. Stats., metropolitan sewerage district organized under secs. 200.01 to 200.15 or 200.21 to 200.65, Wis. Stats., or joint local water authority under sec. 66.0823, Wis. Stats.</p> <p style="margin-left: 20px;"><input type="checkbox"/> Local exposition district, under subch II of ch. 229, or any other unit of government in Wisconsin or any agency or instrumentality of one or more units of government in this state.</p> <p style="margin-left: 20px;"><input type="checkbox"/> University of Wisconsin Hospitals and Clinics Authority, the Wisconsin Aerospace Authority, the Wisconsin Economic Development Corporation, or the Fox River Navigational System Authority.</p> <p><input type="checkbox"/> L. Other (describe) _____</p>			
<p>If you checked box a, b, c, d, e, f, or L above, does your organization meet the requirements of sec. 501(c)(3) of the IRC? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, attach the organization's Internal Revenue Service (IRS) determination letter. See instructions.</p>			
<p>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</p> <p>If yes, your organization may need to apply for a seller's permit. See instructions.</p> <p>Note: United States governmental units are not required to obtain a seller's permit.</p>			
<p>Do you hold a Wisconsin seller's permit for sales and use tax purposes? <input type="checkbox"/> Yes Permit # <u>456 -</u> <input type="checkbox"/> No</p>			
<p>Federal Employer Identification Number _____ - _____</p>			

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

Purchases by certain nonprofit organizations, governmental units, and tribes described below are exempt from Wisconsin sales or use tax. The department issues Certificate of Exempt Status (CES) numbers to help retailers identify organizations that qualify for this exemption. The following organizations may apply for a CES number by completing this application.

1. Nonprofit organizations with a 501(c)(3) determination letter from the IRS and churches and religious organizations that meet the requirements of section 501(c)(3) of the Internal Revenue Code (IRC).
2. Federal and Wisconsin governmental units. Governmental units of other countries and states will not be issued a CES.
3. Federally recognized American Indian tribes or bands in this state.
4. Other organizations described in [sec. 77.54\(9a\), Wis. Stats.](#)

INSTRUCTIONS

1. **Nonprofit Organizations:** Check the box that best describes your organization. Include a copy of the organization's 501(c)(3) determination letter from the IRS. Churches and religious organizations that meet the requirements of section 501(c)(3) of the IRC are not required to provide a determination letter.
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 a CES number, a federal or Wisconsin governmental unit may provide a Wisconsin sales and use tax exemption certificate (Form S-211) or a purchase order identifying the governmental unit as the purchaser.
3. **Tribes:** A CES number will be issued to the federally recognized American Indian tribe or band in Wisconsin.
4. **Other Organizations:** Provide documentation or information showing the organization is the type described in [sec. 77.54\(9a\), Wis. Stats.](#)
5. **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. For more information, see [Fact Sheet 2106](#), *Occasional Sales Exemption for Nonprofit Organizations*.
6. Send completed application to the Wisconsin Department of Revenue.

Questions: Phone: (608) 266-2776
Fax: (608) 327-0232
Email: DORRegistration@wisconsin.gov
Website: www.revenue.wi.gov

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of February 24, 2021: Section 77.54(9a), Wis. Stats., and secs. Tax 11.05, 11.14, 11.17, 11.19, 11.48, 11.68, 11.87, and 11.92, Wis. Adm. Code.