

Contractor Statement of Building Materials Purchased

[Section 77.54\(9m\)](#), Wis. Stats.

What is the purpose of the form?

Use this form to document your purchases of exempt building materials. Under Wisconsin law, a construction contractor, in fulfillment of a real property construction activity, may purchase building materials exempt from sales and use tax if the building materials meet the following two criteria:

- Are transferred to:
 - For contracts entered into on January 1, 2016, and thereafter, a Wisconsin county, city, village, town, school district, county-city hospital, sewerage commission, metropolitan sewerage district, joint local water authority, or qualifying nonprofit organization described under sec. 77.54(9a)(f), Wis. Stats.,
 - For contracts entered into on September 1, 2017, and thereafter, a qualifying title holding company described under 501(c)(2) of the Internal Revenue Code,
 - For contracts entered into on July 1, 2018, and thereafter, a technical college, any institution defined in sec. 36.05(9), Wis. Stats., a college campus in the University of Wisconsin System, and the University of Wisconsin-Extension, or a state veterans organization, and
 - For contracts entered into on February 20, 2021, and thereafter, the University of Wisconsin Hospitals and Clinics Authority.
- Become part of a facility located in Wisconsin that is owned by the qualifying exempt entity.

Am I required to use this form?

No. This form is for record-keeping purposes only. Completing this form does not relieve you of liability. You must provide the seller a fully completed exemption certificate (e.g., [Form S-211](#) or [S-211E](#)) when making purchases of building materials exempt from sales and use tax.

For additional information regarding criteria and how to claim this exemption, see the article [Exemption for Building Materials That Become Part of Facility Owned by Local Government or Qualifying Exempt Entity](#).

Instructions

- Retain corresponding purchase orders/invoices with this form.
- Retain contracts or agreements that identify the contracting parties, Certificate of Exempt Status, 501(c)(2), IRC, or 501(c)(3), IRC, determination letter, type of work, and location of facility.
- Do not** mail this form to the Wisconsin Department of Revenue.

Purchasing Contractor

Legal name		Trade name/DBA	
Project name or number (per your records)		Your scheduled start date (mm/yy)	Your estimated completion date (mm/yy)
Bid amount for your contract \$	Your estimated cost of materials for this contract \$	Wisconsin withholding tax number	

Project Information

Contractor who holds contract with qualifying exempt entity		Contact name		Contact phone number ()	
Qualifying exempt entity			CES number (if not a governmental unit)		
Mailing address of qualifying exempt entity		City		State	Zip
Physical location of facility (give actual address, when applicable, where facility is located)					
City		State	Zip	Contract Date (contract with exempt entity) (mm/dd/yyyy)	
Type of facility (<i>check and give description below</i>). Caution: Only the types of property listed are qualifying facilities.					
<input type="checkbox"/> Athletic park	<input type="checkbox"/> Athletic field	<input type="checkbox"/> Building	<input type="checkbox"/> Parking garage	<input type="checkbox"/> Parking lot	
<input type="checkbox"/> Shelter	<input type="checkbox"/> Storm sewer	<input type="checkbox"/> Water supply system	<input type="checkbox"/> Sewerage and waste water treatment facility		
Description: _____ _____					
NOTE: A facility is not a highway, street, road, or anything not specifically listed as a facility for the purposes of this exemption.					