

CONTRACTOR STATEMENT OF BUILDING MATERIALS PURCHASED

Section 77.54 (9m), Wis. Stats.

What is the purpose of the form?

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 (1) are transferred to a Wisconsin county, city, village, town, school district, county-city hospital, sewerage commission, metropolitan sewerage district, joint local water authority, or qualifying nonprofit organization, and (2) become a part of a qualifying facility located in Wisconsin that is owned by that entity. Use this form to document your purchases of such building materials.

Highways, streets, and roads **are not** qualifying facilities, even if located within a facility.

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) when making purchases of materials that are not taxable for sales and use tax purposes.

Instructions

- Retain corresponding purchase orders/invoices with this form.
- Retain contracts or agreements that identify the contracting parties, bid amount, type of work, and signatures of contracting parties.
- **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) |
| Mailing address | | City | State Zip |
| E-mail address | | FEIN | Business phone number () |
| 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 | | |
| 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: _____ _____ | | | | | |

Need more information? See [Wisconsin Tax Bulletin 192](#) (January 2016), pages 19-21.