

MF-207: CERTIFICATE OF AUTHORIZATION FOR BULK ALTERNATE FUEL PURCHASERS

(sec. 78.40(1), Wis. Stats.)

EFFECTIVE DATE: This authorization is valid from the date it is signed by the buyer and supplier until the buyer ceases operating or cancels the certificate and obtains a Wisconsin Alternate Fuels Tax License.

Wisconsin law imposes an alternate fuels tax on any alternate fuel placed into the supply tank of a licensed motor vehicle, except fuel sold to the United States government (or its agencies) and to common motor carriers for the urban mass transportation of passengers. Retailers of alternate fuels and other bulk buyers of alternate fuels can authorize their suppliers who are licensed with the Wisconsin Department of Revenue to charge them the Wisconsin alternate fuel tax on any alternate fuels purchased. The licensed supplier remits the alternate fuel tax directly to the department. The liability for submitting the alternate fuel tax to the department can be shifted from the fuel buyer to a supplier if both parties execute this Certificate of Authorization. If alternate fuel buyers will be made from more than one supplier, the fuel buyer must execute a Certificate of Authorization with each supplier in order to be relieved of obtaining an Alternate Fuel Tax License from the department.

If a Certificate of Authorization is not executed, the buyer of bulk alternate fuels who places fuel into the supply tank of a licensed motor vehicle must obtain an Alternate Fuels Tax License from the department. License holders must file monthly or quarterly returns with the department and pay tax on any alternate fuels tax due.

Fuel suppliers and buyers **must retain** a copy of the executed Certificate of Authorization with their records. Do NOT send a copy of the certificate to the department.

Buyers who use alternate fuel to operate a taxicab or for any purpose other than operating a licensed motor vehicle upon public highways can receive a refund of the Wisconsin alternate fuel tax paid. **Exception:** No refund will be issued for alternate fuels tax paid on alternate fuel placed into the supply tank of a snowmobile, recreational motorboat, an all-terrain vehicle, or a utility terrain vehicle (unless the ATV or UTV is registered for private use).

The undersigned buyer and supplier agree that:

- The Wisconsin alternate fuel tax will be imposed on ALL bulk deliveries of alternate fuel by the supplier to the buyer, and
- The alternate fuel tax will be reported and paid by the supplier to the Department of Revenue.

Buyer Information

Name (print or type)		FEIN or SSN	
Business Address (street, or rural route and box number)		Telephone Number ()	
City		State	Zip Code
Signature	Title	Date	

Seller Information

Name (print or type)		Address	
City		State	Zip Code
Signature	Telephone Number ()	Date	

FORMS AND ASSISTANCE

If you have questions regarding this exemption certificate, its tax consequences, or other aspects of the alternate fuel tax law, contact us at:

Phone: (608) 266-6701
Fax: (608) 261-7049
Email: excise@revenue.wi.gov

Mailing Address
Excise Tax Unit
Wisconsin Department of Revenue
PO Box 8900
Madison WI 53708-8900