

Chapter 12

Non-profit Organizations, Government Agencies and Native Americans

Section 12.1. Sales to and by Government Agencies.

- In a recent Tax Release, the Department of Revenue states its views with respect to purchases made by a person under contract with the federal government. See **Section 9.9**.
- The Department of Revenue has again stated that, in order for sales to the U.S. government or any of its agencies or instrumentalities to be exempt from sales or use tax, the government, agency or instrumentality must provide the seller with one of the following: (a) an exemption certificate (e.g., Form S-211 or Form S-211-SST); (b) a completed purchase order or similar document clearly identifying the purchaser; or (c) a CES number to be recorded by the seller on its invoice. *Sales and Use Tax Report*, p. 2 (Sept. 2010).
- The Department of Revenue has published guidance to the effect that sales to employees of the federal government holding U.S. Government Bankcards (e.g., GSA SmartPay cards) are exempt from Wisconsin sales and use tax, provided that one of the three forms of proof set forth in the above paragraph are obtained by the seller. *Sales and Use Tax Report*, p. 2 (Sept. 2010).
- **Correction.** On p. 368 of the 2008 edition of *The Complete Guide to Wisconsin Sales and Use Taxes* (second column, first paragraph), it is erroneously stated that the Department of Revenue does not issue Certificates of Exempt Status to governmental entities described in Wis. Stat. § 77.54(9a)(a) to (i). See the Department's "Application for Wisconsin Sales and Use Tax Certificate of Exempt Status (CES)," available at <http://www.revenue.wi.gov/forms/sales/s-103.pdf>.

Section 12.6. Obtaining a Certificate of Exempt Status—Procedures.

In a recent Tax Release, the Department of Revenue states its views with respect to purchases made by a person under contract with the federal government. See **Section 9.9**.

Section 12.7. Construction Contracts and the Non-Profit Organization.

With respect to the separate entity planning idea noted in Example XII-F of *The Complete Guide*, please see the important legislative development discussed in **Section 9.16**.