



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: Wisconsin

II. TAX EXEMPTION LISTINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

*Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.
Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.*

Individual State Tax Exemption Listing (Please place an "X" in the box are exempt from taxes)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	X Centrally Billed Accounts (CBAs)	Sections 77.54(1), 77.55(1), 77.52(13) and (14), Wis. Stats. (2007-08), as amended by 2009 Wis. Act 2, and sec. Tax 11.05(4), Wis. Adm. Code (May 2010 Register). The retailer must make out the billing in the name of the governmental agency and the retailer must receive either (1) a purchase order or similar written document identifying the governmental unit as the purchaser; (2) a properly completed exemption certificate (Form S-211, SSTGB Form F0003); or (3) the federal government unit's Certificate of Exempt Status (CES) number which the retailer records on its copy of the invoice.
	X Individually Billed Accounts (IBAs)	Same as above.
Lodging Tax	X Centrally Billed Accounts (CBAs)	Section 66.0615, Wis. Stats. (2007-08) Same comments as "Sales Tax" above.
	X Individually Billed Accounts (IBAs)	Same as "Sales Tax" above.
Hotel Occupancy Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Public Accommodation Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Tourism Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Fleet Tax	X Gasoline X Diesel Fuel X Alternative Fuel	Sections 78.01(2)(b) & (2m)(b) and 78.40(2)(a), Wis. Stats. (2007-08) For additional information, see the Frequently Asked Questions about Motor Fuel Taxes on the Department of Revenue's web site: http://www.revenue.wi.gov/faqs/ise/mofuel.html and Alternate Fuel Taxes: http://www.revenue.wi.gov/faqs/ise/altfuel.html
	X Maintenance	Same as "Sales Tax" above.
Other Tax	X Other: please specify: Local Food and Beverage Tax, Local Rental Car Tax, Premier Resort Area Tax, State Rental Vehicle Fee, Regional Transit Authority Fee (currently no Regional Transit Authority Fee in effect) X CBA X IBA	Same as "Sales Tax" above. Chapter 77, Subchs. VIII, IX, X, XI, XIII, Wis. Stats. (2007-08).

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation	Website Address or Hyperlink:
<p>1 The retailer must make out the billing in the name of the governmental agency and the retailer receives either (1) a purchase order or similar written document identifying the governmental unit as the purchaser; (2) a properly completed exemption certificate (Form S-211 or SSTGB Form F0003) or the federal government unit's Certificate of Exempt Status (CES) number which the retailer records on its copy of the invoice.</p>	<p>Form S-211: http://www.revenue.wi.gov/forms/sales/s-211.pdf</p> <p>SSTGB Form F0003: http://www.revenue.wi.gov/sstp/exemptcert.pdf</p> <p>Application for Certificate of Exempt Status Number: http://www.revenue.wi.gov/forms/sales/s-103.pdf</p>
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IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:
<p>For all of the sales tax type taxes identified above, see Publication 216 – Filing Claims for Refund of Sales or Use Tax. Here is a link to that publication: http://www.revenue.wi.gov/pubs/pb216.pdf.</p>

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Customer Service
Name of Agency:	Wisconsin Department of Revenue
Office Address (Line 1):	2135 Rimrock Road
Office Address (Line 2):	PO Box 8949 – MS 5-77
City, State Zip:	Madison, WI 53708-8933
Phone Number:	608-266-2776
Fax Number:	608-267-1030
Email Address:	Sales10@revenue.wi.gov
Web Address:	

Thank you for your assistance in this important matter!