



The attached pages include the following:

1. IRS Approved Substitute W-9

Provide this IRS Approved Substitute W-9 to any University of Wisconsin vendor upon request.

2. Wisconsin Sales and Use Tax Certificate of Exempt Status (CES)

Provide this Wisconsin Sales and Use Tax Certificate of Exempt Status (CES) to any University of Wisconsin vendor upon request.

3. Wisconsin Department of Revenue Form S-211 (Wisconsin Sales and Use Tax Exemption Certificate)

The S-211 forms attached in this document can be signed by any current University of Wisconsin employee since it only provides general public information about the University of Wisconsin.



January 3, 2017

To Whom It May Concern:

In response to your recent inquiry, this letter is the Internal Revenue Service (IRS) approved **SUBSTITUTE W-9** for the University of Wisconsin System. The University of Wisconsin System, a body corporate and an agency of the State of Wisconsin established under [Chapter 36, Wisconsin Statutes](#), which has the State Treasurer as its treasurer, as an agency of the State of Wisconsin, is exempt from payment of:

- (1) Wisconsin sales or use tax on its purchases under [s.77.54 \(9a\) \(a\)](#), Wisconsin Statutes. Wisconsin Department of Revenue Tax Exempt ES 40706.
- (2) Personal property tax on property owned, including beneficial ownership under lease/purchase agreements, under [s.70.11 \(1\)](#), Wisconsin Statutes.
- (3) Federal tax imposed under [Ch. 32, I.R.C.](#) Registration No. 39-73-1021-K was issued to the State of Wisconsin by the Internal Revenue Service. This number is on file with the District Director, U.S. Treasury Department, Internal Revenue Service, Milwaukee, Wisconsin.

The Board of Regents of the University of Wisconsin System (and thus the UW-Madison) has never applied for or received 501(c)(3) status, so we do not possess an IRS determination letter. Our tax exemption derives from the constitutional doctrine of intergovernmental tax immunity, or [section 115 of the IRC](#).

University of Wisconsin System ID Numbers

(ID Numbers below are registered under the name of "University of Wisconsin System")

- University of Wisconsin System - Non Payroll EIN: 39-1805963
- University of Wisconsin System - Payroll EIN: 39-6006492
- University of Wisconsin System Wisconsin Seller's Permit #: 456-1020421203-03

The University of Wisconsin System information and identification numbers referenced in the preceding sections of this letter (above) are valid for all UW Four Year Campuses and UW Colleges.

DUNS Numbers

Unlike the information and identification numbers referenced in the preceding part of this letter, a separate DUNS number is assigned to UW System and each UW campus/college/department that requires or requests it. All sub account numbers refer to the Parent account and state "Also Trades as University of Wisconsin System." By using the Parent account number it reflects all the University of Wisconsin information in one account number. For DUNS numbers for other campuses/colleges/departments please contact the main accounting office for the appropriate campus/college/department.

The parent DUNS numbers for the University of Wisconsin System is 041188822.

The University of Wisconsin-Madison also has the DUNS number 626535538 under the legal name University of Wisconsin System doing business as (DBA) University of Wisconsin –Madison. The University of Wisconsin-Madison DUNS number 626535538 is registered in the System for Award Management ([SAM](#)) database (formerly known as U.S. Federal Central Contractor Registration (CCR))

Sincerely,

José A. Carus, Jr.

José A. Carus, Jr.
Tax Compliance Manager
University of Wisconsin-Madison • 21 North Park Street, Room 5352 • Madison, WI 53715-1218
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**WISCONSIN SALES AND USE TAX
CERTIFICATE OF EXEMPT STATUS (CES)**
(Governmental, Religious, Charitable, Scientific or Educational Organization)

Sales to this organization or entity are exempt from Wisconsin sales and use tax under sec. 77.54(9a) and 77.55(1), Wis. Stats.

This certificate is valid unless cancelled by the Wisconsin Department of Revenue.

UNIVERSITY OF WISCONSIN SYSTEM
21 N PARK ST STE 6230
MADISON WI 53715-1218

CES NUMBER	040706
DATE ISSUED	10/9/2009

IMPORTANT:

Purchases made by your organization are taxable unless you furnish your supplier with the CES number shown above.

Sales by your organization may be subject to tax. If your organization makes taxable sales, it may be required to obtain a seller's permit and remit sales tax to the Department of Revenue.

Questions: Contact the Department of Revenue by telephone at (608) 266-2776, FAX (608) 267-1030, E-mail sales10@revenue.wi.gov, or at our Web site www.revenue.wi.gov

WISCONSIN SALES AND USE TAX EXEMPTION CERTIFICATE

Check One Single Purchase Continuous

Purchaser's Business Name
UNIVERSITY OF WISCONSIN SYSTEM

Purchaser's Address
21 NORTH PARK STREET, SUITE 5301, ROOM 5352 MADISON WI 53715
ABOVE ADDRESS IS NOT A BILLING/MAILING/SHIPPING ADDRESS

The above purchaser, whose signature appears on the reverse side of this form, claims exemption from Wisconsin state, county, baseball or football stadium, local exposition, and premier resort sales or use tax on the purchase, lease, license, or rental of tangible personal property, property under sec. 77.52(1)(b), items under sec. 77.52(1)(c), goods under sec. 77.52(1)(d), or taxable services, as indicated by the box(es) checked below.

I hereby certify that I am engaged in the business of selling, leasing, licensing, or renting: **N/A WE ARE A STATE UNIVERSITY EXEMPT AS AN AGENCY OF THE STATE OF WISCONSIN (WI STATUTES, CHAPTER 36) .**

(Purchaser's description of property, items, goods, or services sold by purchaser.)

Purchaser's description of property or services purchased (itemize property, items, or goods purchased if "single purchase"): **ONLY BOX #3 IN THE "GOVERNMENTAL UNITS AND OTHER EXEMPT ENTITIES" SECTION IS MARKED IN THE REST OF THIS FORM. IF OTHER BOXES ARE MARKED THIS FORM IS NULL AND VOID.**

Seller's Name

Seller's Address

REASON FOR EXEMPTION

Resale (Enter purchaser's seller's permit or use tax certificate number) _____

Manufacturing and Biotechnology

- Tangible personal property (TPP) or item under s.77.52(1)(b) that is used exclusively and directly by a manufacturer in manufacturing an article of TPP or items or property under s.77.52(1)(b) or (c) that is destined for sale and that becomes an ingredient or component part of the article of TPP or items or property under s.77.52(1)(b) or (c) destined for sale or is consumed or destroyed or loses its identity in manufacturing the article of TPP or items or property under s.77.52(1)(b) or (c) destined for sale.
- Machines and specific processing equipment and repair parts or replacements thereof, exclusively and directly used by a manufacturer in manufacturing tangible personal property or items or property under s.77.52(1)(b) or (c) and safety attachments for those machines and equipment.
- The repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, and maintenance of machines and specific processing equipment, that the above purchaser would be authorized to purchase without sales or use tax, at the time the service is performed. Tools used to repair exempt machines are not exempt.
- Fuel and electricity consumed in manufacturing tangible personal property or items or property under s.77.52(1)(b) or (c) in this state.
Percent of fuel exempt: _____ % Percent of electricity exempt: _____ %
- Portion of the amount of fuel converted to steam for purposes of resale. Percent of fuel exempt: _____ %
- Property used exclusively and directly in qualified research, by persons engaged in manufacturing at a building assessed under s. 70.995, by persons engaged primarily in biotechnology in Wisconsin, or a combined group member conducting qualified research for another combined group member that meets these requirements.

Farming (To qualify for this exemption, the purchaser must use item(s) exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture, floriculture, silviculture, or custom farming services.)

- Tractors (except lawn and garden tractors), all-terrain vehicles (ATV) and farm machines, including accessories, attachments, and parts, lubricants, nonpowered equipment, and other tangible personal property or items or property under s.77.52(1)(b) or (c) that are used exclusively and directly, or are consumed or lose their identities in the business of farming. This includes services to the property and items above.
- Feed, seeds for planting, plants, fertilizer, soil conditioners, sprays, pesticides, and fungicides.
- Breeding and other livestock, poultry, and farm work stock.
- Containers for fruits, vegetables, grain, hay, and silage (including containers used to transfer merchandise to customers), and plastic bags, sleeves, and sheeting used to store or cover hay and silage. Baling twine and baling wire.
- Animal waste containers or component parts thereof (may only mark certificate as "Single Purchase").
- Animal bedding, medicine for farm livestock, and milk house supplies.

Governmental Units and Other Exempt Entities

Enter CES No., if applicable

ES 40706

- The United States and its unincorporated agencies and instrumentalities.
- Any federally recognized American Indian tribe or band in this state.
- Wisconsin state and local governmental units, including the State of Wisconsin or any agency thereof, Wisconsin counties, cities, villages, or towns, and Wisconsin public schools, school districts, universities, or technical college districts.
- Organizations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals. CES Number _____ (Required for Wisconsin organizations).

Other

- Containers and other packaging, packing, and shipping materials, used to transfer merchandise to customers of the purchaser.
- Trailers and accessories, attachments, parts, supplies, materials, and service for motor trucks, tractors, and trailers which are used exclusively in common or contract carriage under LC, IC, or MC No. (if applicable) _____.
- Machines and specific processing equipment used exclusively and directly in a fertilizer blending, feed milling, or grain drying operation, including repair parts, replacements, and safety attachments.
- Building materials acquired solely for and used solely in the construction or repair of holding structures used for weighing and dropping feed or fertilizer ingredients into a mixer or for storage of such grain, if such structures are used in a fertilizer blending, feed milling, or grain drying operation.
- Tangible personal property purchased by a person who is licensed to operate a commercial radio or television station in Wisconsin, if the property is used exclusively and directly in the origination or integration of various sources of program material for commercial radio or television transmissions that are generally available to the public free of charge without a subscription or service agreement.
- Fuel and electricity consumed in the origination or integration of various sources of program material for commercial radio or television transmissions that are generally available to the public free of charge without a subscription or service agreement.

Percent of fuel exempt: _____ % Percent of electricity exempt: _____ %

- Tangible personal property and items, property and goods under s.77.52(1)(b), (c), and (d) to be resold by _____ on my behalf where _____ is registered to collect and remit sales tax to the Department of Revenue on such sales.
- Tangible personal property, property, items and goods under s.77.52(1)(b), (c), and (d), or services purchased by a Native American with enrollment # _____, who is enrolled with and resides on the _____ Reservation, where buyer will take possession of such property, items, goods, or services.
- Tangible personal property and items and property under s.77.52(1)(b) and (c) becoming a component of an industrial or municipal waste treatment facility, including replacement parts, chemicals, and supplies used or consumed in operating the facility. Caution: Do not check the "continuous" box at the top of page 1.

- Portion of the amount of electricity or natural gas used or consumed in an industrial waste treatment facility. (Percent of electricity or natural gas exempt _____ %)

- Electricity, natural gas, fuel oil, propane, coal, steam, corn, and wood (including wood pellets which are 100% wood) used for fuel for residential or farm use.

	% of Electricity Exempt	% of Natural Gas Exempt	% of Fuel Exempt
<input type="checkbox"/> Residential	_____ %	_____ %	_____ %
<input type="checkbox"/> Farm	_____ %	_____ %	_____ %

Address Delivered: _____

- Percent of printed advertising material solely for out-of-state use. _____ %
- Catalogs, and the envelopes in which the catalogs are mailed, that are designed to advertise and promote the sale of merchandise or to advertise the services of individual business firms.
- Computers and servers used primarily to store copies of the product that are sent to a digital printer, a plate-making machine, or a printing press or are used primarily in prepress or postpress activities, by persons whose NAICS code is 323111, 323117, or 323120.
- Purchases from out-of-state sellers of tangible personal property that are temporarily stored, remain idle, and not used in this state and that are then delivered and used solely outside this state, by persons whose NAICS code is 323111, 323117, or 323120.
- Other purchases exempted by law. (State items and exemption). _____

I hereby certify that if the item(s) being purchased are not used in an exempt manner, I will remit use tax on the purchase price at the time of first taxable use. I understand that failure to remit the use tax may result in a future liability that may include tax, interest, and penalty.

Signature of Purchaser	Print or Type Name	Title	Date
_____	_____	_____	_____