

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.