

Tax Statement For Out-of-State Dealer

(To be completed by out-of-state dealer not registered with the Wisconsin Dept of Revenue. If you are registered with the Wisconsin Dept of Revenue, please only complete the Licensed Dealer's Statement of Sale and Warranty section)

Date New Home Purchased _____ Date Delivered _____

Size-Describe Home: Width of Home _____ Length of Home _____ Model Year _____
Manufactured Home Serial Identification #: _____ Manufacturer _____

Buyer Information: Name _____
Address _____

County where home is located: _____

If tax exempt, enter exemption code and reason (See back of form) _____

NOTE: Trade-ins are **NOT** taken into consideration in the tax computation.

Seller Installing: (See back of form)

- a. Seller's cost of home (home described above) _____
 - b. Amount subject to tax (65%) _____
 - c. State Sales Tax (5% of line b.) _____
 - d. Local Sales Tax if applicable (see local sales tax chart) _____
- Total** _____

Please make checks payable to: **Wisconsin Department of Revenue**

Seller Delivering Only: (See back of form)

- a. Full purchase price (home described above) _____
 - b. Amount subject to tax (65%) _____
 - c. State Sales Tax (5% of line b.) _____
 - d. Local Sales Tax if applicable (see local sales tax chart) _____
- Total** _____

Please make checks payable to: **Wisconsin Department of Revenue**

Licensed Dealer's Statement of Sale and Warranty:

For value received, I hereby sell, assign, or trade the home described on this document to the purchaser(s) named on the application form and I certify that all items on the Certificate of Title and all applicable sales taxes are paid.

Dealer Name _____ Dealer Number _____ (Area Code) Phone Number _____

Print name of Selling Dealer's Authorized Agent _____ Signature of Selling Dealer's Authorized Agent _____ Date _____

Wisconsin Department of Revenue Seller's Permit Number _____ FEIN or Social Security Number _____

Mail to: Dept of Revenue, Mailstop 5-144
PO Box 8906
Madison WI 53708-8906
(608) 266-2776

A copy of this form must be attached to the Wisconsin manufactured home title application being submitted to the Dept. of Safety and Professional Services.

Tax Statement-Wisconsin Sales Tax

Exempt Codes

Pay sales tax unless one of the reasons below applies. List code number and other information requested:

<u>Code</u>	<u>Reason</u>
1.	Manufactured home previously titled in Wisconsin and purchased from spouse, parent, child, spouse's parent, child's spouse, step-parent or step-child. Show one.
2.	Purchaser is common or contract carrier using the manufactured home exclusively as such. Show Authority Number.
3.	Lessor reporting gross receipts from rental or lease. Show Seller's Permit or Use Tax Number.
4.	State of Wisconsin or other government unit or agency.
5.	Tax paid to another state (submit proof).
6.	Manufactured home dealer. Home purchased for resale. Show MHD dealer number.
7.	Exempt organization (religious, charitable, education, etc.). Show exempt status (CES) number.
8.	Other – explain.
9.	Used home exempt under 77.54 (31), Wis. Stats.

Licensed Dealer's Statement - If the sale is a "Courtesy Delivery" or a "Consigned Manufactured Home," write this in the Dealer Number space.

Seller Installing: If the seller is permanently installing the unit on the buyer's land (i.e., setting it on a foundation/blocks, connecting pipes, etc.), it is then considered a real property improvement and the seller is responsible for paying tax on 65% of **their cost for the mobile home**. If the seller is installing the unit on land not owned by the buyer (i.e. trailer park), it is then considered the sale of tangible personal property and the seller should charge the buyer tax on 65% of the total selling price of the unit.

Seller Delivering Only: If the seller is only delivering the unit, then it is the sale of tangible personal property and the buyer is responsible for tax on 65% of the **selling price**.

See Instructions on local sales tax to determine your tax rate.

$$\begin{array}{rcccccc} \text{Example:} & \$15,000 & \times & 65\% & \times & .005 & = & \$48.75 \\ & (\text{purchase price}) & & (\text{taxable amt}) & & (\text{tax rate}) & & (\text{local tax}) \end{array}$$