

# TAX STATEMENT FOR OUT-OF-STATE DEALER

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. 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**

**SELLER DELIVERING ONLY:** (See back of form)

- e. Full purchase price (home described above) \_\_\_\_\_
- f. Amount subject to tax (65%) \_\_\_\_\_
- g. State Sales Tax (5% of line b.) \_\_\_\_\_
- h. 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 \_\_\_\_\_

\_\_\_\_\_ X \_\_\_\_\_  
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  
P.O. Box 8906  
Madison, WI 53708-8906  
Phone: (608) 266-2776

**MAKE A COPY OF THIS FORM AND  
ATTACH IT TO THE WISCONSIN  
MANUFACTURED HOME TITLE  
APPLICATION BEING SUBMITTED  
TO THE DEPT OF SAFETY AND  
PROFESSIONAL SERVICES**

Release of Information – The Wisconsin Department of Safety and Professional Services may use the personal information you provided for secondary purposes [Privacy Laws s. 15.04 (1)(m), Wis. Stats.]

# 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.	Lessor reporting gross receipts from rental or lease. Show Seller's Permit or Use Tax Number.
2.	State of Wisconsin or other government unit or agency.
3.	Tax paid to another state (submit proof).
4.	Manufactured home dealer. Home Purchased for Resale. Show MHD Dealer number.
5.	Exempt Organization (Religious, charitable, education, etc.). Show exempt status (CES) number.
6.	Other – explain.
7.	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.

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