



WISCONSIN DEPARTMENT OF REVENUE
2135 RIMROCK RD
PO BOX 8949
MADISON, WI 53708-8949

State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK RD PO BOX 8949 MADISON, WI 53708-8949
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Letter ID: L1801717952

Batch Index: 725608960-368

This is your Wisconsin Sales and Use Tax Certificate of Exempt Status (CES). Purchases made by your organization or entity are taxable unless you provide a properly completed Wisconsin Sales and Use Tax Exemption Certificate (Form S-211), listing the CES number shown below, to your supplier(s).

If your organization makes sales, they may be subject to sales tax collection and you may be required to obtain a Seller's Permit. Information regarding registration requirements can be found in our Publication 206, Sales Tax Exemption for Nonprofit Organizations.

Forms and Publications can be obtained through our web site at www.revenue.wi.gov or through our forms ordering line at (608) 266-1961. Many questions can be answered by reviewing the FAQ pages on our web site. You may also contact us by telephone at (608) 266-2776 or by email at sales10@revenue.wi.gov.

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.

CES NUMBER
DATE ISSUED

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	Purchaser's Address
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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: _____

(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"):

Seller's Name C.A. FLIPSE & SONS CO., INC.	Seller's Address 1119 PENNSYLVANIA AVENUE P.O. BOX 1104 SHEBOYGAN, WI 53082-1104
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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.

**Federal and Wisconsin
Governmental Units**

Enter CES No., if applicable

- ☐ The United States and its unincorporated agencies and instrumentalities and any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.
- ☐ State of Wisconsin or any agency thereof; Local Exposition District, Professional Baseball Park District, or Professional Football Stadium District.
- ☐ Wisconsin county, city, village, or town, including public inland lake protection and rehabilitation district, municipal public housing authorities, uptown business improvement districts, local cultural arts district, and Fox River Navigational System Authority.
- ☐ Wisconsin public schools, school districts, universities, and technical college districts.
- ☐ County-city hospitals or UW Hospitals and Clinics Authority.
- ☐ Sewerage commission, metropolitan sewerage district, or a joint local water authority.

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 or IC No. _____.
- ☐ Items or services purchased directly by and used by religious, charitable, educational, scientific, or other organizations holding a Wisconsin Certificate of Exempt Status. CES No. _____.
- ☐ Tangible personal property 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 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 or services.
- ☐ Tangible personal property becoming a component of an industrial or municipal waste treatment facility, including replacement parts, chemicals, and supplies used or consumed in operating the facility.
- ☐ 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 and 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. _____ %
- ☐ 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.

Authorized Signature

Title

Date

(DETACH AND PRESENT TO SELLER)