

## CERTIFICATE OF PREVIOUS PURCHASES

This Certificate of Previous Purchases is to be completed by the purchaser, and furnished to the seller, in those instances where exempt tangible personal property or services were purchased and no exemption certificate was issued to the seller at the time of purchase. This certificate does not apply to future purchases. A properly completed Form S-211 (Wisconsin Sales and Use Tax Exemption Certificate) must be completed and furnished to the seller for all **future** exempt purchases. See Instructions on reverse side of this form.

### PART I Seller's Name and Location

Name \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_

### PART II Purchaser's Information

True (Legal) Name \_\_\_\_\_

Business Name \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Area Code & Phone Number (\_\_\_\_) \_\_\_\_\_ Seller's Permit/Identification # \_\_\_\_\_

Type of Business Engaged In \_\_\_\_\_

### PART III Property/Services Purchased – THIS PART MUST BE COMPLETED

Description of tangible personal property or services purchased: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Period of Purchases: From \_\_\_\_\_ To \_\_\_\_\_

Property was purchased for: ☐ Resale ☐ Use in an exempt manner.

If purchased for use in an exempt manner, describe: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### PART IV Declaration/Signature

*I declare under penalties of law that I am authorized to sign this certificate, have read and examined it and that the information is true to the best of my knowledge and belief.*

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

## INSTRUCTIONS

The seller is to obtain this certificate from the purchaser in those instances where tangible personal property or taxable services were sold without obtaining a resale or other exemption certificate. A regular resale or exemption certificate dated after a transaction occurred, being a declaration of intent at the time of purchase, does not exempt a transaction already completed.

If a purchaser is asked by the seller to furnish support for resale or exemption claims covering both past and future purchases, the Certificate of Previous Purchases must be completed for purchases made prior to the date of the request, and a regular exemption certificate (Form S-211) must be completed and issued for future purchases.

**All the blanks on this certificate must be completed or the certificate is not valid.**

The business activity carried on by the purchaser must be clearly stated on the last line of PART II so that the supplier (seller) can determine if the purchases listed on the certificate were exempt from Wisconsin sales and use tax.

This certificate applies only to those purchases listed thereon or listed on an attached schedule if additional space is needed. Each page of any attached schedule must be signed by the purchaser or the purchaser's representative.

If the property purchased was not for resale, be sure to clearly indicate the exempt use for which the property was purchased.

A purchaser may, if he/she wishes, furnish more than one certificate to a supplier (seller) when the various purchases, for which the supplier is requesting a Certificate of Previous Purchases, were made over different periods of time.

Contact the Department of Revenue at: Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902, Madison Phone (608) 261-6261, Fax (608) 267-1030, email: [sales10@dor.state.wi.us](mailto:sales10@dor.state.wi.us), or visit our web site at [www.dor.state.wi.us](http://www.dor.state.wi.us) for forms or information.