



July 17, 2013

To Whom It May Concern:

In response to your recent inquiry, this letter is the Internal Revenue Service (IRS) approved **SUBSTITUTE W-9** for the University of Wisconsin System. The University of Wisconsin System, a body corporate and an agency of the State of Wisconsin established under Chapter 36, Wisconsin Statutes, which has the State Treasurer as its treasurer, as an agency of the State of Wisconsin, is exempt from payment of:

- (1) Wisconsin sales or use tax on its purchases under s.77.54 (9a) (a), Wisconsin Statutes. Wisconsin Department of Revenue Tax Exempt ES 40706.
- (2) Personal property tax on property owned, including beneficial ownership under lease/purchase agreements, under s.70.11 (1), Wisconsin Statutes.
- (3) Federal tax imposed under Ch. 32, I.R.C. Registration No. 39-73-1021-K was issued to the State of Wisconsin by the Internal Revenue Service. This number is on file with the District Director, U.S. Treasury Department, Internal Revenue Service, Milwaukee, Wisconsin.

The Board of Regents of the University of Wisconsin System (and thus the UW-Madison) has never applied for or received 501(c)(3) status, so we do not possess an IRS determination letter. Our tax exemption derives from the constitutional doctrine of intergovernmental tax immunity, or section 115 of the IRC.

University of Wisconsin System ID Numbers

(ID Numbers below are registered under the name of "University of Wisconsin System")

- University of Wisconsin System - Non Payroll EIN: 39-1805963
- University of Wisconsin System - Payroll EIN: 39-6006492
- University of Wisconsin System Wisconsin Seller's Permit #: 456-1020421203-03

The University of Wisconsin System information and identification numbers referenced in the preceding sections of this letter (above) are valid for all UW Four Year Campuses and UW Colleges.

DUNS Numbers

Unlike the information and identification numbers referenced in the preceding part of this letter, a separate DUNS number is assigned to UW System and each UW campus/college/department that requires or requests it. All sub account numbers refer to the Parent account and state "Also Trades as University of Wisconsin System." By using the Parent account number it reflects all the University of Wisconsin information in one account number. For DUNS numbers for other campuses/colleges/departments please contact the main accounting office for the appropriate campus/college/department.

The parent DUNS numbers for the University of Wisconsin System is 041188822.

The University of Wisconsin-Madison also has the DUNS number 626535538 under the legal name University of Wisconsin System doing business as (DBA) University of Wisconsin –Madison. The University of Wisconsin-Madison DUNS number 626535538 is registered in the U.S. Federal Central Contractor Registration (CCR) database.

If you have any further questions, please call me.

Sincerely,

Jose A. Carus, Jr.

JOSE A. CARUS, JR.

Tax Compliance Manager

University of Wisconsin-Madison • 21 North Park Street, Room 6234 • Madison, WI 53715-1218
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THE UNIVERSITY
of
WISCONSIN
MADISON

WISCONSIN SALES AND USE TAX EXEMPTION CERTIFICATE

Check One Single Purchase Continuous

Purchaser's Business Name UNIVERSITY OF WISCONSIN SYSTEM	Purchaser's Address 21 North Park Street Suite 6101, Madison, WI 53715 The above address is not a billing/mailing address.
The above purchaser, whose signature appears on the reverse side of this form, claims exemption from Wisconsin state, county, baseball or football stadium, and premier resort sales or use tax on the purchase, lease, or rental of tangible personal property or taxable services, as indicated by the box(es) checked below.	
I hereby certify that I am engaged in the business of selling, leasing, or renting: <u>N/A</u>	
We are a <u>State University</u> exempt as an agency of the State of Wisconsin. (Description of Property or Services Sold by Purchaser)	
General description of property or services purchased (itemize property purchased if "single purchase"): <u>Only Box #4 in</u> *Fed/Wisconsin Gov Units* section is marked in the rest of this form. If other boxes are marked this form is null and void.	
Seller's Name	Seller's Address

PROPOSED EXEMPT USE

Resale (Enter purchaser's seller's permit or use tax certificate number) _____

Manufacturing

- Tangible personal property becoming an ingredient or component part, or which is consumed or destroyed or loses its identity, in the manufacture of tangible personal property 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 and safety attachments for those machines and equipment.
- The repair, service, alteration, fitting, cleaning, painting, coating, towing, installation, 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 thereon. Tools used to repair exempt machines are not exempt.
- Fuel and electricity consumed in manufacturing tangible personal property (effective January 1, 2006).
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 _____ %)

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, or custom farming services.)

- Tractors (except lawn and garden tractors) and farm machines, including accessories, attachments, parts and repair service.
- Feed, seeds for planting, plants, fertilizer, soil conditioners, sprays, pesticides, and fungicides.
- Baling twine and baling wire.
- 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.
- Animal waste containers or component parts thereof (may only mark certificate as "Single Purchase").
- Animal bedding, medicine for farm livestock, and milk house supplies.
- All-terrain vehicles (ATV) used exclusively in farming.



THE UNIVERSITY
of
WISCONSIN
MADISON

**Federal and Wisconsin
Governmental Units**

Enter CES No., if applicable

ES 40706

- 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
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(DETACH AND PRESENT TO SELLER)