

## 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.