



**Section D - Sale and Tax Information**

**DEALERS** - Dealers licensed in Wisconsin complete lines 1 thru 7 and the dealer information portion. Remit the state, county and stadium tax with your Wisconsin State and County Sales and Use Tax Return (Form St-12).

**PURCHASERS** - If you purchased an ATV from (1) a private party or (2) another state, complete this section.

- Line 1. Purchase Price - Enter the purchase price of your ATV. Include the cost of trailer and/or other accessories.
- Line 2. Trade-In - Enter the amount you were allowed for any property traded in on the purchase of this ATV.
- Line 3. Taxable Amount - Subtract line 2 from line 1 and enter the amount on line 3.
- Line 4. 5% State Tax - Enter 5% (.05) of the amount shown on line 3.  
NOTE: Sales tax paid to another state on the ATV reported on this return may be claimed as a credit to reduce the Wisconsin tax payable. Any county tax or similar tax paid in the other state may be claimed as a credit to reduce county tax payable. If tax was paid in another state, subtract any state tax from the Wisconsin state tax (line 4) and any county tax from the Wisconsin county tax (line 5). Enter any remaining amount of Wisconsin tax on lines 4 and 5.  
Attach a copy of your bill of sale or other verification of tax payment to the other state.

County and stadium use taxes may also apply and are based on where the ATV is customarily kept while in Wisconsin.

- Line 5. 1/2% County Tax\* - If the item is kept in a county that has adopted a county tax, a 1/2% county tax must be paid. Enter 1/2% (.005) of the amount shown on line 3.
- Line 6. 1/2% Football Stadium Tax - If the item is kept in Brown County, the stadium use tax of 1/2% must be paid. Enter 1/2% (.005) of the amount shown on line 3.
- Line 7. 1/10% Baseball Stadium Tax - If the item is kept in Milwaukee, Ozaukee, Racine, Washington or Waukesha County, a 1/10% baseball stadium tax must be paid. Enter 1/10% (.001) of the amount shown on line 3.
- Line 8. Total Tax - Add lines 4, 5, 6 and 7 and enter the total on line 8. This is the amount of tax you owe.

**Exemptions From Tax**

Your purchase will not be subject to sales tax if any of the following situations apply. Note: Enter the exemption code and reason in the tax statement section of the application.

- Code 1. The item was previously registered in Wisconsin and purchased/received from a parent, spouse or child. Important: Use the following letters along with Code 1.
  - P = If purchased/received from your parent, stepparent, father-in-law, mother-in-law
  - S = If purchased/received from your spouse
  - C = If purchased/received from your child, stepchild, daughter-in-law, son-in-lawNote: A sibling or grandparent is not tax exempt.
- Code 2. Retailer/lessor who will rent or sell the item. Must give seller's permit or use tax number.
- Code 3. State of Wisconsin or government unit, agency or school.
- Code 4. Tax paid to another state. Attach a copy of your bill of sale or verification of tax payment to the other state. Note: Sales tax paid to another state on the item reported on this application may be claimed as a credit to reduce the Wisconsin tax payable. Any county tax or similar tax paid in the other state may be claimed as a credit to reduce county tax payable. If tax was paid in another state, subtract any state tax from the Wisconsin state tax (Line 4) and any county or similar tax from the Wisconsin county tax (Line 5). Enter the remaining amount of Wisconsin tax payable.
- Code 5. Purchased by a nonresident at least 90 days before registrant became a Wisconsin resident and brought and/or registered the item in this state.
- Code 6. Religious, charitable, educational organization. Must show the Department of Revenue exempt status number.
- Code 7. Other. Enter reason (i.e., gift or even trade)
- Code 8. The item was purchased from a dealer and tax was paid to the dealer.
- Code 9. Farming exemption (i.e., used 95% or more directly farming). Attach the Department of Revenue exemption certificate (Form S-211) or a written statement claiming exemption. See Private Use instructions for farming exemption information.

**Trade-In**

- Describe any property you traded in on the purchase of this ATV. If no trade-in is involved, enter "NONE."
- Enter name and address of seller in the space titled "This ATV was obtained from". Be sure to check the box for private sale or dealer.

**Section E - Total Remittance and Signature**

Add Total Fees from Section C and Total Tax from Section D and enter total amount due in Section E. Please make your check or money order payable to: Wisconsin Department of Natural Resources for both tax and fees.

Sign and Date Your Return - Be sure to sign and date this All-Terrain Vehicle Registration Application.

**Where to File**

Send this application and your remittance for tax and fees to below address or apply in person at any DNR office listed on page 3.

Attn. All-Terrain Vehicle Registration  
Department of Natural Resources  
PO Box 7849  
Madison, WI 53707-7849  
(608) 266-2107

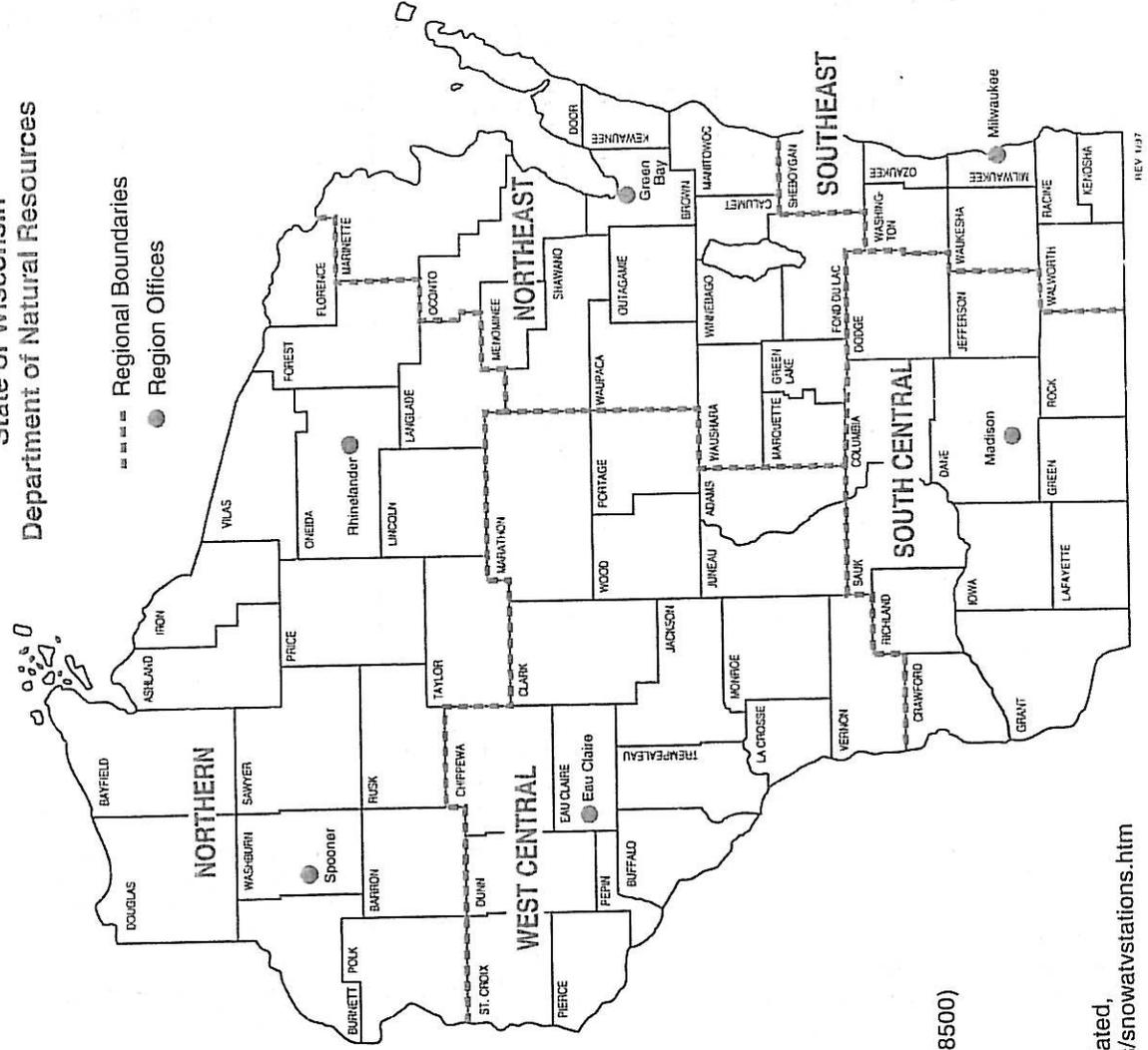
**Tax Information**

\*For a listing of counties that have adopted the county tax, or if you have questions regarding state or county tax, contact:

Wisconsin Department of Revenue  
PO Box 8902  
Madison, WI 53708-8902  
(608) 266-2776

Department of Natural Resources Service Centers Validating All-Terrain Vehicle Applications

State of Wisconsin  
 Department of Natural Resources



**DNR Central Office**  
 Information Center, 101 S. Webster St., Madison (608-266-2621)

**Northern Region**  
 Region Headquarters - 810 W Maple St., Spooner (715-635-2101)  
 OR  
 107 Suttiff Ave., Rhinelander (715-365-8900)  
 Antigo Office - 223 E. Steinfest Rd. (715-627-4317)  
 Hayward Office - 10220 N. Hwy. 27 (715-634-2688)  
 Ladysmith Office - N4103 Hwy. 27 (715-532-3911)  
 Park Falls Office - 875 S. 4th Ave. (715-762-3204)  
 Superior Office - 1705 Tower Ave. (715-392-7988)  
 Woodruff Office - 8770 Hwy. J (715-356-5211)

**Northeast Region**  
 Region Headquarters - 1125 N. Military Ave., Green Bay (920-492-5800)  
 Oshkosh Office - 625 E. County Rd. Y, Suite 700 (920-424-3050)  
 Peshtigo Office - 101 N. Ogden Rd., Peshtigo (920-582-5000)  
 Sturgeon Bay Office - 110 S. Neenah Ave. (920-746-2860)  
 Wautoma Office - 427 E. Tower Dr., Suite 100 (920-787-4686)

**West Central Region**  
 Region Headquarters - 1300 W. Clairemont, Eau Claire (715-839-3700)  
 Baldwin Office - 990 Hillcrest, Suite 104 (715-684-2914)  
 Black River Falls Office - 910 Hwy. 54E (715-284-1400)  
 LaCrosse Office - 3550 Mormon Coulee Rd. (608-785-9000)  
 Wausau Office - 5301 Rib Mountain Rd. (715-359-4522)  
 Wis. Rapids Office - 473 Griffith Ave. (715-421-7800)

**South Central Region**  
 Region Headquarters - 3911 Fish Hatchery Rd., Fitchburg (608-275-3266)  
 Dodgeville Office - 1500 N. Johns Street (608-935-3368)  
 Horicon Office - N7725 Hwy. 28 (920-387-7860)  
 Janesville Office - 2514 Morse St. (608-743-4800)  
 Poynette Office - W7303 Co. Hwy. CS (608-635-8110)

**Southeast Region**  
 Region Headquarters - 2300 N. Martin Luther King Dr., Milwaukee (414-263-8500)  
 Plymouth Office - 1155 Pilgrim Rd. (920-892-8756)  
 Sturtevant Office - 9531 Rayne Rd., Suite 4 (262-884-2300)  
 Waukesha Office - 407 Pilot Ct., Suite 100 (262-574-2100)

For a more complete listing of stations where ATV Applications may be validated, please see the DNR website at [www.dnr.state.wi.us/org/caer/registrations/snowatvstations.htm](http://www.dnr.state.wi.us/org/caer/registrations/snowatvstations.htm)

**Notice:** This form may be used for any application filed pursuant to s. 23.33, Wis. Stats. The Department will not consider your application unless you provide all necessary information. Personally identifiable information on this form will be used: to administer the registration and title program, for the enforcement of ATV safety, by the Department of Revenue, and may be used for secondary purposes. It is the responsibility of the purchaser to register/transfer an ATV. The owner's Social Security Number is required for tax purposes and will be provided to the Department of Revenue.

Public registration fees reflect a two-year registration cycle that expires on June 30. Registration fees are not prorated.

### Section A - ATV Information

**Definition of All-Terrain Vehicle** [s. 340.01(2g), Wis. Stats.]: "All-terrain vehicle" means an engine-driven device which has a net weight of 900 pounds or less, which has a width of 48 inches or less, which is equipped with a seat designed to be straddled by the operator and which is designed to travel on 3 or more low-pressure tires. A low-pressure tire is a tire which has a minimum width of 6 inches, which is designed to be mounted on a rim with a maximum diameter of 12 inches and which is designed to be inflated with an operating pressure not to exceed 6 pounds per square inch as recommended by the manufacturer.

Under Serial Number of Body / Frame, provide:

- 17 digit number for Polaris machines with a manufacture year of 1998 or newer and other ATVs with a manufacture year of 1987 or newer.
- 7 digit number for Polaris machines for model years through 1997.

### Section C - Registration Type

An ATV must be registered as both public (trail use) and private (agricultural only) in order to operate on trails as well as for agriculture. Use one application to register both registration types.

**Type 1 - New Registration Public Use:** ATV trails, frozen waters or lands on which you have permission to operate. Even if you claim Agriculture Exemption under Type 2, you must check here and pay fees if you plan to operate on trails and other public lands. The fee for a registration certificate for public use is \$12. A public use registration is subject to sales or use tax.

**Type 2 - New Registration Private Use:** If you check this box, you must indicate use type: agriculture use or private property.

- **Agriculture:** By checking this box, you claim Agriculture Exemption from state and county sales tax. The applicant is exempt if the ATV is used 95% or more directly in farming and no more than 5% for public (trail) use. Complete Section D and include either:
  - Farmers Sales and Use Exemption Certificate from the Wisconsin Department of Revenue; or
  - Written statement that you claim the farmer's exemption and that the ATV will be used for agriculture uses 95% of the time.
- **Private Property:** By checking this box you claim that you will use the ATV exclusively on land owned or leased by you or a member of your immediate family.

An ATV used exclusively for agricultural purposes or used exclusively on private property may be registered for private use. The fee for a registration certificate for private use is \$6. An ATV private use registration shall be valid from the date of issuance until ownership of the ATV is transferred. An ATV registered only for private use, or combined public and private use, is taxable unless 95% or more of its use is directly in farming, including dairy farming, agriculture, horticulture, floriculture and custom farming services, as defined in sec. Tax 11.12, Wis. Adm. Code. (Caution: The definitions of "farming" for sales and use tax purposes and "agricultural" for registration purposes are not identical.) The 95% is used for determining exemption--not for registration purposes. See Section D.

**Type 3/4 - Transfer and Type 8 - Transfer & Renewal:** To transfer a Wisconsin public use registration, include previous owner's registration certificate with this application. Complete an application and mail or deliver it to the Department within 10 days after the date of purchase. A fee of \$2 shall be paid for transfer of a registration certificate. If the registration decals are not affixed to the unit, apply also for duplicate decals at \$2 - transaction type 6. A fee of \$14 shall be paid for transfer and renewal (type 8) of a registration certificate and decals if the registration has expired.

**Type 5 - Duplicate Certificate and Type 6 - Duplicate Decals:** Duplicate certificates and decals are issued only if they are lost or stolen. Complete application and remit \$2 for each duplicate certificate or set of decals.

**Type 7 - Renewal:** The fee for renewal of a registration certificate and decals for public use is \$12. Failure to receive a renewal application does not relieve the owner of the obligation to renew the ATV registration.

**ATTENTION WISCONSIN DEALERS** - At the time of sale, an ATV dealer shall require the buyer to complete an application for a registration certificate, collect the required fee and mail the application and fee to the Department no later than 7 days after the date of sale.

#### TO OPERATE ATV:

- **WISCONSIN DEALER PURCHASED ATVs:** To operate the ATV, the operator must carry the Applicant's copy signed by the dealer until the certificate and/or decals are received.
- **ALL PRIVATE PURCHASED ATVs AND PRESENT OWNERS:** No person may operate and no owner may give permission for the operation of any ATV within this state unless the ATV is registered for public or private use AND has the registration decals displayed as required, OR the ATV registration application is VALIDATED at a DNR Service Center listed on page 3 or an authorized agent.