

CERTIFICATE OF EXEMPTION FOR RENTAL VEHICLES

(For rental of service or repair replacement vehicles only)

Instructions: This certificate should be completed by the lessee and given to the lessor for retention as part of the lessor's records.

The undersigned hereby claims exemption from the local exposition tax on the rental of Type 1 automobiles and/or the rental vehicle fee on the rental of vehicles without drivers for 30 days or less because the rental is being used as a replacement during the service or repair of another vehicle. Use of this certificate does not exempt the rental from Wisconsin state, county, or stadium sales and use taxes. Misuse of this certificate by the seller or renter may constitute a misdemeanor.

	Service / Repair Order Number	
Lessee Name	Name of Business Performing Repair	
Address	Vehicle Identification Number (vehicle being leased)	
City / State / Zip Code	Rental Period – Beginning Date	Ending Date
Signature / Date	Lessor's Name	

Lessors must retain this form as part of their records.

This form may be reproduced.

See additional instructions on reverse side.

RV-207 (R. 1-07)

USE OF EXEMPTION CERTIFICATE

(For rental of service or repair replacement vehicles only)

The rental of Type 1 automobiles within the local exposition district and the rental of vehicles in Wisconsin, without drivers for periods of 30 days or less, is subject to the 3% local exposition car tax and/or 5% state rental vehicle fee unless the vehicle is being used as a replacement during the service or repair of another vehicle or is otherwise exempt.

INSTRUCTIONS

The lessor should complete the information on the right side of the form in order to identify the transaction. The vehicle identification information should be sufficient to determine which vehicle was rented. The Rental Period Ending Date may not be known at the time the vehicle is rented. If not, it should be entered at the time the vehicle is returned.

The lessee should complete the information on the left side of the form and sign.

Failure to complete all of the information requested may invalidate the exemption.

Questions: If either the lessee or the lessor has any questions regarding the completion or use of this exemption certificate, please call (608) 266-2776, TDD (608) 266-1612, write the Wisconsin Department of Revenue, PO Box 8949, Madison WI 53708-8949, or email sales10@dor.state.wi.us.

IMPORTANT NOTE: This exemption for service or repair replacement vehicles **DOES NOT APPLY** to the Wisconsin state, county, or stadium sales and use tax.