

Wisconsin OHM Registration Application Form 9400-609 (R. 1/24)

E. Purchase and Sales Tax Information		
Date of Purchase	Wisconsin County	Applicable state, county and city sales tax must be paid unless a sales tax exemption applies. State sales tax is 5%.
1. Purchase Price ▶ <i>Include the amount for vehicle and accessories. Exclude trailer cost.</i>	\$	Additional county and/or city sales tax also applies if the OHM is (1) received in a taxable county and/or city or (2) stored or used in a taxable county and/or city, whichever occurs first See sales tax rate chart (link #6) at revenue.wi.gov/SalesTaxRates . See attached instructions for help with this form and calculating fees and taxes.
2. Trade-in Amount ▶ <i>Enter the trade-in dollar amount here and complete trade-in description below.</i>	- \$	
3. Total Taxable Amount ▶ <i>Subtract line 2 from line 1 and enter the amount. Enter 0 if tax exempt.</i>	= \$	
4. State Sales Tax (5%) ▶ <i>Multiply line 3 by .05.</i>	+ \$	
5. County Sales Tax ▶ <i>If county tax applies, multiply line 3 by the county tax amount. See sales tax rate chart.</i>	+ \$	
6. City of Milwaukee Sales Tax (2%) ▶ Does city of Milwaukee tax apply? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If city of Milwaukee sales tax applies, multiply line 3 by .02 and check the appropriate box above.</i>	+ \$	
7. Total Sales Tax Due ▶ <i>Add lines 4, 5 and 6 and enter the total due.</i>	= \$	
Trade-in Description: Describe any property you traded in on the purchase of this item. Include the serial number and/or registration number.		<input type="checkbox"/> Sales Tax Exemption. A purchase is not subject to the sales tax if any of the following situations apply (see instructions for more information). If exempt from tax, check the box for exemption reason below. Exemptions are subject to review. <input type="checkbox"/> The item was previously registered in Wisconsin AND purchased or received from a parent, spouse, or child. (s. 77.54(7)(b)1., Wis. Stats.). Check one of the below: <input type="checkbox"/> P = Purchased from your parent, stepparent, father-in-law or mother-in-law; <input type="checkbox"/> S = Purchased from your spouse; <input type="checkbox"/> C = Purchased from your child, stepchild, daughter-in-law, or son-in-law. <input type="checkbox"/> Purchased by a retailer/lessor who will rent or sell the item. Must include the FEIN. <input type="checkbox"/> Purchased by the State of Wisconsin or government unit, agency or school. <input type="checkbox"/> Purchased in another state and tax was paid to the other state. Attach a copy of your bill of sale or other verification of tax paid to another state. <input type="checkbox"/> Purchased by a nonresident at least 90 days before registrant became a Wisconsin resident and brought and/or registered the item in this state. <input type="checkbox"/> Purchased by a religious, charitable, educational organization. Wisconsin organizations must show the Department of Revenue exempt status number. <input type="checkbox"/> Other. Enter reason (i.e., gift or even trade) _____ <input type="checkbox"/> The purchaser paid tax on this purchase to the seller identified in Section C on page 1. Attach a copy of the bill of sale or other verification of tax paid. <input type="checkbox"/> Farming exemption (i.e., used 95% or more for agricultural purposes). Attach the Department of Revenue exemption certificate (Form S-211) or a written statement claiming exemption. <input type="checkbox"/> Tax previously paid when off-highway motorcycle was registered with the Wisconsin DOT.
Questions on tax? Contact DOR at (608) 266-2776		

F. Registration Fees (expires March 31st – valid for 2 years beginning January 1st – registration fees are not prorated)
<input type="checkbox"/> New Public Wisconsin Registration – PUBLIC USE – \$30.00 – OHM has not been previously registered in Wisconsin. Public registration allows you to operate on areas open to the public and private property with the appropriate permission.
<input type="checkbox"/> Change of Ownership if OHM Currently/Previously Registered in Wisconsin – TRANSFER – \$5.00 – OHM registration decal is current.
<ul style="list-style-type: none"> • If the decal is not on the machine, apply for Duplicate Decal below. • If the decal is expired, apply for Registration Renewal below.
<input type="checkbox"/> Private Property Use Only – PRIVATE USE – \$15.00 – Non-expiring and non-transferrable to new applicant. (Plus check \$5.00 transfer fee box above if the vehicle is currently registered in Wisconsin). Check ONE of the following:
<input type="checkbox"/> OHM used exclusively on land owned or leased by you or a member of your immediate family.
<input type="checkbox"/> OHM used for an agricultural purpose (related to the transportation of farm implements, equipment, supplies or products on a farm or between farms).
<input type="checkbox"/> Registration Renewal – PUBLIC USE – \$30.00 – OHM is registered in your name in Wisconsin or you are applying to transfer into your name AND the OHM registration is expired.
<input type="checkbox"/> Duplicate Registration Certificate Card – \$5.00
<input type="checkbox"/> Duplicate Decal – \$5.00
Note: OHMs are not titled in the State of Wisconsin. New, renewal, and transfer/renewals include one decal and a certificate card.

Make check or money order payable to WDNR.

Mail application, payment, and supporting documents to:

DNR PROCESSING CENTER
 PO BOX 78701
 MILWAUKEE WI 53278-0701

Total Sales Tax Due <i>(from Section E, line 7 above)</i>	\$
OHM Registration Fees <i>(from Section F above)</i>	+ \$
Late Fee \$5.00 <i>(for renewals received after the expiration date only)</i>	+ \$
Cherish Wisconsin Donation <i>(optional, minimum \$2.00 donation)</i>	+ \$
TOTAL DUE	= \$

FORM 9400-609 INSTRUCTIONS**WISCONSIN OFF-HIGHWAY MOTORCYCLE REGISTRATION APPLICATION****GENERAL INSTRUCTIONS**

Purpose of Form. Use Form 9400-609 if you are the new owner of an off-highway motorcycle (OHM) and are applying for a registration certificate. You may also submit this request online at gowild.wi.gov.

Fee. Registration fees and sales tax apply. Off-highway motorcycle registrations are valid for 2 years expiring on March 31st of the 2nd year.

SPECIFIC INSTRUCTIONS

Read the instructions below to ensure that you provide all the required information. Failure to provide required information may cause significant delays in processing and may result in the denial of the application for registration.

SECTION A – Applicant Information

Provide your name, DNR customer number or driver's license number, driver's license state, mailing address, date of birth, citizenship information, Social Security number or business Federal Employer Identification Number (FEIN), phone number and email address. The applicant identified in this section will be considered the registrant by the department. All information related to the off-highway motorcycle and future correspondence from the department will be sent exclusively to the registrant. Your Social Security number or Federal Employer Identification Number is required by the Wisconsin Department of Revenue for tax purposes.

SECTION B – Off-Highway Motorcycle (OHM) Information

Enter all the information requested in this section in order to properly identify the off-highway motorcycle (all fields are required).

- **Wisconsin Registration Number.** The registration number can be found on the registration certificate. Off-highway motorcycles previously registered in Wisconsin have a registration number beginning with OM followed by four numbers and two letters (e.g., OM 1234 AB).
- **Serial Number.** The serial number is a number assigned by the manufacturer and should be found on the off-highway motorcycle's body or frame. This number is usually 14-17 digits.
- **Make & Model.** The make and model name/number of the off-highway motorcycle cannot be the same.
- **Model Year.** Enter the model year of the off-highway motorcycle.
- **Nickname.** The nickname of the off-highway motorcycle is optional and helps differentiate between vehicles within your registration records (i.e., red or John's).
- **Engine Size (cc) or indicate Electric.** Measured in cubic centimeters (cc) or write in 'electric' if applicable.
- **Two Wheels?** Check yes if the off-highway motorcycle has two wheels. Check no if it does not.
- **Straddled Seat?** Check yes if the off-highway motorcycle has a seat that is designed to be straddled by the operator, similar to a horse saddle or a bicycle seat where one leg is on either side of the seat. Check no if it does not.
- **Handle Bars?** Check yes if the off-highway motorcycle is equipped with handle bars. Check no if does not.
- **Is this vehicle designed for use off of a highway?** Check yes if the off-highway motorcycle is designed for use off of a highway (regardless of whether it is *also* designed for use on a highway). Check no if it is not.

SECTION C – Who Did You Obtain the Off-Highway Motorcycle From?

Provide the complete name and address of the previous owner or dealer.

If purchased from a Wisconsin dealer, the dealer must sign and date this section for the application to be used as a temporary operating receipt, ss. 23.335(3)(b) and (4)(bm), Wis. Stats.

Pursuant to s. 23.335(1)(t), Wis. Stats., "off-highway motorcycle dealer" means "a person engaged in this state in the sale of off-highway motorcycles for a profit at retail."

A copy of this form may only be used as a temporary operating receipt if the OHM was purchased from a Wisconsin authorized dealer and the dealer has signed in Section C above. The temporary operating receipt must be carried at all times while operating the OHM until the registration documents are received and the decals are affixed to the OHM. ss. 23.335(3)(b) and (4)(bm), Wis. Stats.

SECTION D – Applicant Signature/Date

Sign and date the form to acknowledge the information provided is correct.

SECTION E – Purchase and Sales Tax Information

Taxes are calculated based on the purchase price, county, city and trade-in amount. To calculate tax, enter all fields requested in the electronic form or follow calculation instructions in this section. A 5% state sales tax must be collected for all nonexempt private party or dealer sales; this includes sales to out-of-state customers who will remove and register the off-highway motorcycle outside of Wisconsin. County and city sales taxes are applied based on where the off-highway motorcycle was received or where it will be stored/used if received in a county and/or city that does not impose tax.

- **Date of Purchase.** Enter the date the off-highway motorcycle was purchased.
- **Wisconsin County.** Most Wisconsin counties impose a county sales tax. County and/or city sales tax applies if:
 - The off-highway motorcycle was received in a taxable county and/or city of Milwaukee or
 - The off-highway motorcycle will be stored or used in a taxable county and/or city of Milwaukee, whichever occurs first.
 - Enter or select the appropriate Wisconsin county from the drop down box based on the bullet points above. For more information, see the sales tax rate chart (Link #6 at revenue.wi.gov/SalesTaxRates for which sales and use tax rates apply.
- **Purchase Price.** Enter the off-highway motorcycle purchase price including accessories but excluding the trailer cost.
- **Trade-in Amount.** Enter the dollar amount for any trade-in included in the purchase.
- **Trade-in Description.** Enter the description of the trade-in including any serial number or registration number.

If you need help determining the sales tax rates that apply to a specific location in Wisconsin, see revenue.wi.gov/salestaxlookup.

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Tax Exemptions. Wisconsin state law exempts certain types of transactions from the payment of state or local sales taxes, such as transactions between certain family members, taxes already paid to the seller, or transactions that qualify for a farming exemption. If you qualify for a tax exemption, check the box indicating the exemption reason. You may be asked to provide proof of exemption. Additional information on specific tax exemptions can be found below.

- If the item was previously registered in Wisconsin and purchased or received from parent, spouse, or child. Select the exemption and also check the box for the relationship within the section. A purchase from a sibling or grandparent is not tax exempt.
- Retailer/lessor who will rent or sell the item, must include the FEIN (Federal Employer Identification Number).
- Tax paid to another state. Attach a copy of your bill of sale or other verification of tax paid to another 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 due. If tax was paid in another state, subtract the state, county or similar tax paid from the Wisconsin state, county and/or city tax due. Enter the remaining amount of Wisconsin tax payable.
- Other. Check the box if you are exempt and provide a description of the exemption reason in the space provided.

Questions on tax?

Contact the Department of Revenue at (608) 266-2776 or visit their website at www.revenue.wi.gov.

SECTION F – Registration Fees

For off-highway motorcycles not previously registered in Wisconsin, check the box(es) next to the new registration type(s) you are applying for. Use the descriptions for each type of registration to determine what you will need to operate legally. You may choose both Public and Private registration types. If you choose Private registration, please additionally mark standard Private or Private Agricultural (but not both).

- Choose Public Registration to operate on areas open to the public and private property with the appropriate permission.
- Choose Private Property use only if operating exclusively on land owned or leased by your or a member of your immediate family. Immediate family means persons who are related as spouses, siblings, or as parent and child.
- Choose Private Agricultural if operation is related to the transportation of farm implements, equipment, supplies or products on a farm or between farms.

A transfer fee applies for off-highway motorcycles previously registered in Wisconsin. Once the transfer fee is paid, you will receive a certificate card in your name. This card must be carried at all times when the off-highway motorcycle is being operated.

If the registration is not current (expired), check the Registration Renewal box.

If the registration is current but the decal is not displayed on the machine, check the box to purchase a Duplicate Decal.

Note that off-highway motorcycles are not titled in the State of Wisconsin.

SUBMISSION OF FORM

Make check or money order payable to WDNR. Mail this application, payment and supporting documents to:

DNR PROCESSING CENTER
PO BOX 78701
MILWAUKEE WI 53278-0701

PROCESSING INFORMATION

Initial processing. Once the department receives your application, the department will review it for completeness. If the form is not complete and/or required documents are not submitted, the department may deny your application.

Request for more information. The department may request that you provide more information or evidence to support your application.

Decision. The department will review your application for off-highway motorcycle registration and may approve, deny, or request more information. The registration will be mailed to the address of the registrant.

DOCUMENTS AND MATERIALS. The department may issue one or both of the following documents. These documents and materials will be sent to the address provided in Section A of the application.

Certificate of registration. The certificate of registration contains the registration number issued by the department. It is a small wallet-sized card and must be carried by the person operating the off-highway motorcycle and available for inspection.

One registration decal. The registration decal is color coded to indicate the expiration year of the registration. The registration decal must be attached in a position on the exterior of the off-highway motorcycle where it is clearly visible to law enforcement.

AUTHORITIES

The registration information and fees are collected by the department under ch. 23.335, Wis. Stats.