

Wisconsin Snowmobile Registration Application Form 9400-210 (R. 1/24)

| E. Purchase and Sales Tax Information | | |
|---|------------------|--|
| Date of Purchase | Wisconsin County | <p>Applicable state, county and city sales tax must be paid unless a sales tax exemption applies. State sales tax is 5%.</p> <p>Additional county and/or city sales tax also applies if the snowmobile is</p> <p>(1) received in a taxable county and/or city or (2) stored or used in a taxable county and/or city, whichever occurs first</p> <p>See sales tax rate chart (link #6) at revenue.wi.gov/SalesTaxRates.</p> <p>See attached instructions for help with this form and calculating fees and taxes.</p> <p>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.</p> <p><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:</p> <p><input type="checkbox"/> P = Purchased from your parent, stepparent, father-in-law or mother-in-law;</p> <p><input type="checkbox"/> S = Purchased from your spouse;</p> <p><input type="checkbox"/> C = Purchased from your child, stepchild, daughter-in-law, or son-in-law.</p> <p><input type="checkbox"/> Purchased by a retailer/lessor who will rent or sell the item. Must include the FEIN.</p> <p><input type="checkbox"/> Purchased by the State of Wisconsin or government unit, agency or school.</p> <p><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.</p> <p><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.</p> <p><input type="checkbox"/> Purchased by a religious, charitable, educational organization. Wisconsin organizations must show the Department of Revenue exempt status number.</p> <p><input type="checkbox"/> Other. Enter reason (i.e., gift or even trade) _____</p> <p><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.</p> <p style="text-align: center;">Questions on tax? Contact DOR at (608) 266-2776</p> |
| 1. Purchase Price ▶ <i>Include the amount for vehicle and accessories. Exclude trailer cost.</i> | \$ | |
| 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. | | |

| F. Registration Fees (expires June 30 – valid for 3 years beginning April 1st – registration fees are not prorated) |
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| <input type="checkbox"/> New Public Wisconsin Registration – PUBLIC USE – \$30.00 – Snowmobile 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 Snowmobile Currently/Previously Registered in Wisconsin – TRANSFER – \$5.00 – Snowmobile registration decals are current and on the machine. • If decals are not on the machine, apply for Duplicate Decals below. • If decals are expired, apply for Registration Renewal below. |
| <input type="checkbox"/> Private Property Use Only – PRIVATE USE – \$0.00 – Snowmobile used exclusively on land owned or leased by you or a member of your immediate family. (Plus check \$5.00 transfer fee box above if snowmobile previously registered in Wisconsin.) Non-expiring and non-transferable to new applicant. |
| <input type="checkbox"/> Registration Renewal – PUBLIC USE – \$30.00 – Snowmobile is registered in your name in Wisconsin or you are applying to transfer into your name AND snowmobile registration is expired. |
| <input type="checkbox"/> Antique Registration – ANTIQUE – \$20.00 – Snowmobile is new to WI registration system or is currently registered in Wisconsin, but has not been previously registered as antique AND has a model year 35 years or older at the time of registration. Allows you to operate on areas open to the public and private property with the appropriate permission and is exempt from the trail pass requirement. |
| <input type="checkbox"/> Antique Renewal – \$5.00 – Snowmobile is registered as antique in your name in Wisconsin or you are applying to transfer into your name AND antique snowmobile registration is expired. |
| <input type="checkbox"/> Municipal – \$5.00 – County, city, village, schools or police (original/renewal). |
| <input type="checkbox"/> Duplicate Registration Certificate Card – \$5.00 |
| <input type="checkbox"/> Duplicate Decals – \$5.00 |
| NOTE: Snowmobiles are not titled in the State of Wisconsin. New, renewal, and transfer/renewals include decals and 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> | \$ |
| Snowmobile Registration Fees <i>(from Section F above)</i> | + \$ |
| Snowmobile Trail Pass Fee <i>(from Section B above)</i> | + \$ |
| Cherish Wisconsin Donation <i>(optional, minimum \$2.00 donation)</i> | + \$ |
| TOTAL DUE | = \$ |

FORM 9400-210 INSTRUCTIONS**WISCONSIN SNOWMOBILE REGISTRATION APPLICATION****GENERAL INSTRUCTIONS**

Purpose of Form. Use Form 9400-210 if you are the new owner of a snowmobile 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. Snowmobile registrations are valid for 3 years expiring on June 30th of the 3rd 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 snowmobile 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 – Snowmobile Information

Enter all the information requested in this section in order to properly identify the snowmobile (all fields are required).

- **Wisconsin Registration Number.** The registration number can be found on the registration certificate. Snowmobiles previously registered in Wisconsin have a registration number beginning with SN followed by four numbers and two letters (e.g., SN 1234 AB).
- **Serial Number.** The serial number is a number assigned by the manufacturer and should be found on the snowmobile's body or frame. This number is usually 14-17 digits.
- **Make & Model.** The make and model name/number of the snowmobile cannot be the same.
- **Model Year.** Enter the model year of the snowmobile.
- **Nickname.** The nickname of the snowmobile is optional and helps differentiate between vehicles within your registration records (i.e., red or John's).
- **Width.** Enter the width of the snowmobile. Width cannot exceed 48 inches.
- **Engine Size (cc) or indicate Electric.** Measured in cubic centimeters (cc) or write in 'electric' if applicable.
- **Horsepower.** Enter the horsepower of the snowmobile.
- **Wisconsin Snowmobile Trail Pass.** A Wisconsin Snowmobile Trail Pass is required to be displayed on all registered snowmobiles operating on a Wisconsin snowmobile trail or corridor. A snowmobile that is registered as Antique in the state of Wisconsin is exempt from this requirement. Check the box to purchase a Wisconsin Snowmobile Trail Pass for \$30.00 for the snowmobile listed in Section B. A discounted Wisconsin Snowmobile Trail Pass is available for snowmobiles that are registered in Wisconsin and are owned by a person who is both a member of a snowmobile club and a member of AWSC. If you qualify, you may purchase the discounted snowmobile trail pass at <http://www.awsc.org>.

SECTION C – Who Did You Obtain the Snowmobile 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. 350.12(3)(c) and (5)(b), Wis. Stats.

Pursuant to s. 350.01(13), Wis. Stats., "snowmobile dealer" means "any person engaged in the sale of snowmobiles for a profit at wholesale or retail."

A copy of this form may only be used as a temporary operating receipt if the snowmobile 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 snowmobile until the registration documents are received and the decals are affixed to the snowmobile. ss. 350.12(3)(c) and (5)(b), 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 snowmobile outside of Wisconsin. County and city sales taxes are applied based on where the snowmobile 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 snowmobile was purchased.
- **Wisconsin County.** Most Wisconsin counties impose a county sales tax. County and/or city sales tax applies if:
 - The snowmobile was received in a taxable county and/or city of Milwaukee or
 - The snowmobile 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 sales tax rate chart (link #6) at revenue.wi.gov/SalesTaxRates for which sales and use tax rates apply.
- **Purchase Price.** Enter the snowmobile 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.

FORM 9400-210 INSTRUCTIONS**WISCONSIN SNOWMOBILE REGISTRATION APPLICATION**

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 or taxes already paid to the seller. 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 snowmobiles not previously registered in Wisconsin, check the box next to the new registration type you are applying for. Use the descriptions for each type of registration to determine what you will need to operate legally. You may choose Public OR Private, but not both. Antique registration is only available for a snowmobile with a model year 35 years or older at the time of registration.

- 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 you or a member of your immediate family. Immediate family means persons who are related as spouses, as siblings, or as parent and child.
- Choose Antique Registration to operate on areas open to the public and private property with the appropriate permission if the model year of the snowmobile is 35 years or older.
- Choose Municipal Registration if the snowmobile is owned and operated by a political subdivision of the state (e.g., county, city, village, school, or the police). If the snowmobile displays the name of the political subdivision on the cowling, the snowmobile is exempt from registration.

A transfer fee applies for snowmobiles 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 snowmobile is being operated.

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

If the registration is current but the decals are not displayed on the machine, check the box to purchase Duplicate Decals.

Note that snowmobiles 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 snowmobile 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 all 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 snowmobile and available for inspection.

Two registration decals. The registration decals are color coded to indicate the expiration year of the registration. Registration decals must be prominently visible on both sides of the cowling and visible to law enforcement.

Wisconsin Snowmobile Trail Pass. Snowmobile trail passes are color coded to indicate the expiration year of the snowmobile trail pass. The snowmobile trail pass decal must be permanently affixed to the bottom center portion of the snowmobile windshield. If no windshield is available, the pass may be displayed in a highly visible location that is forward of the operator. Snowmobile trail passes arrive in a separate envelope from the registration.

AUTHORITIES

The information and registration fees are collected by the department under ch. 350.12, Wis. Stats.