

NOTICE OF PROPOSED GUIDANCE DOCUMENT

eMV Public FAQs – Purchase Price Information

Pursuant to Wis. Stat. s. 227.112, the Wisconsin Department of Transportation is hereby seeking comment eMV Public FAQs – Purchase Price Information s. 342 a proposed guidance document.

PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION

Comments may be submitted to the Wisconsin Department of Transportation for 21 days by:

1. Department's website: <https://wisconsin.gov/Pages/online-srvcs/title-vehicle/faqs-purchase-price.aspx>

2. Mailing written comments to:
Division of Motor Vehicles
Wisconsin Department of Transportation
4822 Madison Yards Way
PO Box 7336
Madison, WI 53707-7336

WEBSITE LOCATION OF FINAL GUIDANCE DOCUMENT

The final version of this guidance document will be posted at wisconsin.gov to allow for ongoing comment.

AGENCY CONTACT

DOTDMVGuidanceDocs@DOT.WI.GOV



State of Wisconsin Department of Transportation

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eMV Public FAQs - Purchase price information

[eMV Public application](#)[Instructions](#)[Frequently asked
questions](#)[Glossary](#)

What is a purchase price?

The money paid for the purchase of the vehicle, minus any trade-in allowance. If no money, tangible property or services exchanged hands for the title, the purchase price is zero (0).

What is a trade-in allowance?

The dollar value of a motor vehicle traded for a motor vehicle.

What is a sales tax exemption reason?

State law exempts certain types of transactions from the payment of state or local sales tax (see below). The purchaser must specify the reason for any tax exemption for a vehicle sale.

What is a sales tax exemption qualifier?

Additional information that describes your eligibility for tax exemption:

Family transfer exemption reasons:

- Spouse
 - **Note:** if you are changing ownership to yourself because the seller is deceased and you are the [surviving spouse](#), do not use eMV Public, as you will be charged more for the title transfer fee. Mail your application to WisDOT.

Ex-spouse (if previous owner of the vehicle is solely the ex-spouse, include a copy of the divorce decree that shows the vehicle was awarded to the new owner)

- Parent
- Child (this includes child’s spouse)
- Mother-in-law or father-in-law
- Stepparent
- Stepchild
- Sole proprietor (you are the only owner of a company (not a corporation) and the ownership is changing from the company to a family member)

Miscellaneous exemption reasons:

- Even trade – Personal property traded for a vehicle with no money exchanged
- Gift – The vehicle was given to you with no money exchanged
- Heir – You inherited a vehicle. Purchasing a vehicle from an estate is taxable.
 - **Note:** If you are changing ownership to yourself because the seller is deceased and you are the [heir](#), mail your application to WisDOT.
- Native American – You are a member of one of the federally recognized Native American tribes or bands listed below and living within the boundary land of their reservation. The vehicle must be delivered to the reservation to qualify for the exemption. If there is a co-owner who is not a Native American, half of the selling price is taxable.
- Bad River Band of Lake Superior Chippewa Indians
- Forest County Potawatomi Community
- Ho-Chunk Nation
 - Lac Courte Oreilles Band of Lake Superior Chippewa Indians
 - Lac du Flambeau Band of Lake Superior Chippewa Indians
 - Menominee Indian Tribe of Wisconsin
 - Oneida Tribe of Indians of Wisconsin
 - Red Cliff Band of Lake Superior Chippewa
 - St. Croix Chippewa Indians
 - Chippewa community (Mole Lake)
 - Stockbridge-Munsee Band of Mohicans Oneida
- Paid to Seller – You paid taxes to someone who is not a licensed Wisconsin vehicle dealership or out-of-state vehicle dealership. This includes auctions and Wisconsin businesses that sell trailers but are not licensed as dealerships. Include a copy of the receipt showing this payment with your eMV Public receipt, title, payment and any other forms listed on the receipt.
- Prize – The vehicle was won in a contest. The prize donor is responsible for taxes and must title the vehicle in their own name first, unless the donor is a Wisconsin dealer.
- Trust - Transferring a vehicle from a trust to anyone named in the trust or from the trust to a trustee. A vehicle transferred from a parent’s trust to a child is taxable unless the parent’s title the vehicle in their name first then transfer the vehicle to the child. The transfer from the parent’s to the child is tax exempt as a family member. The Trustee Statement for Certificate of Title form [MV2790](#) should be included with the items you mail to DMV.

Do I have to list an exemption?

No, not every person using the eMV Public application will be tax exempt. If you have a valid tax exemption other than those listed above, you must use form [MV1](#) Wisconsin Title and License Plate Application.

The Wisconsin Department of Revenue (DOR) reviews all tax exemptions. You may be penalized for fraudulent entries. Call DOR at (608) 266-2776 with any sales tax exemption questions.

WisDOT collects sales tax due on a vehicle purchase on behalf of DOR. Any taxes paid are submitted to DOR. If sales tax is paid in error, tax refund requests must be made directly to DOR.

Questions?

Email [eMV support team](#)

Contact Information

Contact Us

Support

Translate website

Traducir el sitio de web

翻譯網站

Website übersetzen

ترجمة الموقع

Txhais website

웹 사이트 번역

Перевести сайт

Forms/Notices

Acceptable use policy

Forms

Legal notices

Privacy policy

Software information

WisDOT Employees

Employee information

PTA web

HR Self-Service

Travel Expenses

WisDOT LearnCenter

