



**Wisconsin ATV/UTV Registration Application** Form 9400-376 (R. 3/26)

<b>E. Purchase and Sales Tax Information</b>		
Date of Purchase	Wisconsin County	<b>Applicable state, county and city sales tax must be paid unless a sales tax exemption applies. State sales tax is 5%.</b>
1. Purchase Price ▶ <i>Include the amount for vehicle and accessories. Exclude trailer cost.</i>	\$	<b>Additional county and/or city sales tax also applies if the ATV/UTV is</b> (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 <a href="http://revenue.wi.gov/SalesTaxRates">revenue.wi.gov/SalesTaxRates</a> .  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 amount.</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"/> The item was previously registered in Wisconsin <b>AND</b> purchased or received from a parent, spouse, or child. (s. 77.54(7)(b)1., Wis. Stats.). <b>Check one of the below:</b> <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. <b>Attach a copy of your bill of sale or other verification of tax paid to another state.</b>  <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. <b>Attach a copy of the bill of sale or other verification of tax paid.</b>  <input type="checkbox"/> Farming exemption (i.e., used 95% or more for agricultural purposes). <b>Attach the Department of Revenue exemption certificate (Form S-211) or a written statement claiming exemption.</b>
<b>Questions on tax? Contact DOR at (608) 266-2776</b>		

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

**Make check or money order payable to WDNR.**

**Mail application, payment, and supporting documents to:**

DNR NON-BOAT REGISTRATIONS  
 PO BOX 93014  
 MILWAUKEE WI 53293-3014

Total Sales Tax Due <i>(from Section E, line 7 above)</i>	\$
ATV/UTV 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>	+ \$
<b>TOTAL DUE</b>	<b>= \$</b>

**FORM 9400-376 INSTRUCTIONS****WISCONSIN ALL-TERRAIN AND UTILITY TERRAIN VEHICLE APPLICATION****GENERAL INSTRUCTIONS**

**Purpose of Form.** Use Form 9400-376 if you are the new owner of an all-terrain or utility terrain vehicle and you are applying for a registration certificate. You may also submit this request online at [gowild.wi.gov](http://gowild.wi.gov).

**Fee.** Registration fees and sales tax apply. All-terrain or utility terrain vehicle registrations are valid for 2 years expiring on March 31<sup>st</sup> of the 2<sup>nd</sup> 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 ATV/UTV 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 – ATV/UTV Information**

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

- **Wisconsin Registration Number.** The registration number can be found on the registration certificate. ATVs and UTVs previously registered in Wisconsin have a registration number beginning with AT or UT followed by four numbers and two letters (e.g., AT 1234 AB, UT 6789 YZ).
- **Serial Number.** The serial number is a number assigned by the manufacturer and should be found on the ATV's or UTV's body or frame. This number is usually 14-17 digits.
- **Make & Model.** The make and model name/number of the ATV or UTV cannot be the same.
- **Model Year.** Enter the model year of the ATV or UTV.
- **Nickname.** The nickname of the ATV or UTV is optional and helps differentiate between vehicles within your registration records (i.e., red or John's).
- **Width.** Enter the width of the ATV or UTV. Width is measured laterally between the outermost wheel rim on each side of the vehicle, exclusive of tires, mirrors, and accessories that are not essential to the vehicle's basic operation. Width cannot exceed 65 inches.
- **Weight.** The ATV's or UTV's weight without fluids. Weight cannot exceed 3,500 pounds.
- **Engine Size (cc) or indicate Electric.** Measured in cubic centimeters (cc) or write in 'electric' if applicable.
- **Number of Tires.** Amount of tires the ATV or UTV travels on.
- **Is this vehicle commercially designed and manufactured?** Check yes if the ATV or UTV is a commercially designed and manufactured motor driven vehicle designed to be used primarily off of a highway. Check no if the vehicle is a golf cart, low-speed vehicle, dune buggy, mini-truck, or tracked vehicle OR if it is homemade/not commercially designed and manufactured. Most ATVs and UTVs are commercially designed and manufactured.
- **Does this vehicle have a straddled seat?** Check yes if the ATV or UTV 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 the ATV or UTV has a bench seat or bucket seats (similar to seats in a car).
- **Steering Wheel?** Check yes if the ATV or UTV has a wheel that is used to steer and direct the vehicle that it was commercially manufactured with. Check no if it does not have a steering wheel or was not manufactured with one. A steering lever or joystick is not a steering wheel.
- **Two Headlights?** Check yes if the ATV or UTV has two headlights in the front of the vehicle that it was commercially manufactured with. Check no if it does not have two headlights or was not manufactured with two headlights.
- **Tail Light?** Check yes if the ATV or UTV has a tail light in the rear of the vehicle that it was commercially manufactured with. Check no if it does not have a tail light or it was not manufactured with one.
- **Brake Light?** Check yes if the ATV or UTV was commercially manufactured with a brake light in the rear that illuminates when the brakes are being used by the operator. Check no if it does not have a brake light or was not manufactured with one.
- **Seat Belts for Each Occupant?** Check yes if the ATV or UTV has a system of seat belts, or a similar system, for restraining each occupant of the vehicle in the event of an accident that it was commercially manufactured with. Check no if it does not have seat belts or was not manufactured with them.
- **Roll Bar or Similar Device?** Check yes if the ATV or UTV has a system of structural members designed to reduce the likelihood that an occupant would be crushed as the result of a rollover of the vehicle that it was commercially manufactured with. Check no if it does not have a roll bar or was not manufactured with one.

**SECTION C – Who Did You Obtain the ATV or UTV 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. 23.33(2)(dm)1. and (2)(dg)1., Wis. Stats.

Pursuant to s. 23.33(1)(bd), Wis. Stats., "all-terrain vehicle dealer" means "a person engaged in the sale of all-terrain vehicles for a profit at wholesale or retail." Pursuant to s. 23.33(1)(ni), Wis. Stats., "utility terrain vehicle dealer" means "a person engaged in the sale of utility terrain vehicles for a profit at wholesale or retail."

A copy of this form may only be used as a temporary operating receipt if the ATV/UTV 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 ATV/UTV until the registration documents are received and the decals are affixed to the ATV/UTV. ss. 23.33(2)(dm)1. and (2)(dg)1., 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 ATV or UTV outside of Wisconsin. County and city sales taxes are applied based on where the ATV or UTV is 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 ATV or UTV was purchased.
- **Wisconsin County.** Most Wisconsin counties impose a county sales tax. County and/or city sales tax applies if:
  - the ATV or UTV was received in a taxable county and/or city of Milwaukee or

**FORM 9400-376 INSTRUCTIONS****WISCONSIN ALL-TERRAIN AND UTILITY TERRAIN VEHICLE APPLICATION**

- the ATV or UTV 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](http://revenue.wi.gov/SalesTaxRates) for which sales and use tax rates apply.

- **Purchase Price.** Enter the ATV or UTV purchase price including accessories but not 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](http://revenue.wi.gov/salestaxlookup).

**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](http://www.revenue.wi.gov).

**SECTION F – Registration Fees**

For ATVs and UTVs 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 you 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.
- Choose Municipal Registration if the ATV or UTV is owned and operated by a political subdivision of the state (e.g., county, city, village, school, or the police). If the exterior of the ATV or UTV displays the name of the political subdivision in a visible manner, the ATV or UTV is exempt from registration.

A transfer fee applies for ATVs or UTVs 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 ATV or UTV 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 ATVs and UTVs 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 NON-BOAT REGISTRATIONS  
PO BOX 93014  
MILWAUKEE WI 53293-3014

**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 all-terrain or utility terrain vehicle 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 ATV/UTV and available for inspection.

**Two registration decals.** The registration decals are color coded to indicate the expiration year of the registration. The registration decals must be attached to both sides of the ATV/UTV and should be forward of the operator and visible to law enforcement at all times.

**AUTHORITIES**

The registration information and fees are collected by the department under ch. 23.33, Wis. Stats.