

Request for Estimate of Withdrawal Tax for Managed Forest Land (MFL) Form PR-296

DNR Order Number - -

Review instructions on the reverse side before completing this form. If your request is complete, you should receive an estimate within 15 business days.

Section 1: Land Information (see example on reverse side)								
County	TVC Type	Municipality	Town Number	Range Number	Section Number	Legal Description	Parcel Number	Number of Acres
Total Acres ▶								

Section 2: Owner Information			
Name	Email		Daytime Phone () - -
Address	City		State Zip

- Does the above owner have one or more parcels enrolled in Managed Forest Land and/or Forest Crop programs totaling more than 1,000 acres? Yes No
- Was this parcel converted from Forest Crop to Managed Forest Land? Yes No If yes, what year was it converted? _____

Section 3: Calculation of Fee for Estimate

Submit the **greater** of \$100 or
 No. of Acres _____ X \$5 = \$ _____
 Amount of fee to include with request: \$ _____

Make check payable to: **Wisconsin Department of Revenue**

Send completed form and payment to:
 Wisconsin Department of Revenue
 Local Government Services Bureau #6-97
 PO Box 8971
 Madison WI 53708-8971

Amount Received (DOR Use Only)

Instructions for Request for Estimate of Withdrawal Tax for Managed Forest Land

General Information

You must file this completed form with the Department of Revenue (DOR) to receive an **estimate** of the tax liability amount due if the identified land is withdrawn from the Managed Forest Land (MFL) designation prior to the original expiration date. You must file a separate form and pay a separate fee for each request. Only one Department of Natural Resources (DNR) Order Number may be entered on a single request.

Landowners may withdraw lands in the following ways:

- An entire parcel of MFL land
- All MFL land within a quarter-quarter section, government lot, or fractional lot
- An entire MFL entry
- One to five whole acres for construction or small land sale

Section 1: Land Information

Enter:

- DNR Order Number for the parcel for which the request is being made in the top right corner of the form
- County name, TVC type (T = Town, V = Village, C = City) and municipal name where the land to be withdrawn is located
- Town number, range number, section number, legal description, parcel identification/number and the number of acres the estimate should be based on

Note: Most of this information can be obtained from the property deed, tax bill, and MFL documents. See example entry below.

Section 1: Land Information								
County	TVC Type	Municipality	Town Number	Range Number	Section Number	Legal Description	Parcel No.	Number of Acres
Oneida	T	Cassian	37	7E	30	NESE	CA963	38.24

Section 2: Owner Information

Enter owner's name, daytime telephone number, email address, and mailing address

- Large property – check 'Yes' if the owner submitting the request has one or more parcels enrolled in the MFL and/or Forest Crop programs for a total of more than 1,000 acres
- Conversion – check 'Yes' if the parcel was converted from Forest Crop to MFL, and indicate the year of conversion

Section 3: Calculation of Fee for Estimate

Under sec. 77.88(5g), Wis. Stats., a fee must be paid to DOR before DOR will issue a withdrawal tax estimate. The fee equals the **greater** of \$100 **or** \$5 per acre (or partial acre). To calculate the fee, the total number of acres (to the hundredth decimal) auto-fills from Section 1, and is multiplied by \$5. The form automatically displays the correct fee amount to include with your request.

Withdrawal Tax Estimate

The withdrawal tax calculation depends on the type of MFL order.

- Regular MFL orders – withdrawal tax equals the past tax liability for the number of years the land was enrolled or ten years, whichever is fewer
- Large property MFL orders – withdrawal tax equals the higher of (1) the past tax liability, less any acreage share payments made during the order period, or (2) 5 percent of the average value of the standing timber, less any acreage share payments made during the order period
- Parcels recently converted from Forest Crop to MFL within the last ten years – withdrawal tax may be adjusted

Questions?

Contact DOR at (608) 261-5341 or lgs@wisconsin.gov