



Lessor Data Report as of January 1, 20 _____

Mail To:
Wisconsin Department of Revenue
Manufacturing & Utility Bureau
2135 Rimrock Road MS 6-97
Madison WI 53713

ON OR BEFORE MARCH 1

Forms and related publications
are available on our website at
www.revenue.wi.gov

Column 6 – Cost or Price If the amount reported corresponds with the current retail selling price new of the item being report, check the box in front of “CURRENT SELLING PRICE NEW.”

If the amount reported corresponds with the original retail selling price for the year of manufacture or year of acquisition, check the box in front of “ORIGINAL SELLING PRICE.”

If “COST OF ACQUISITION” is reported, check the appropriate box and attach a note explaining the cost. When cost of acquisition represents cost to manufacture, the Department will apply a multiplier to convert this cost to retail selling price. When cost of acquisition represents wholesale cost to purchase, the Department will apply a multiplier to convert this cost to retail selling price.

If “SELLING PRICE PER LEASE” IS REPORTED, check the appropriate box and attach a note explaining the selling price. This explanation is especially necessary regarding any lease-purchase agreements.

NOTE: If you check more than one box in either Column 5 or 6, please identify which box applies to which asset.

Column 7 – Gross Rent If your lease specifies a monthly rental rate check the appropriate box and enter the monthly gross rent figure.

If your lease specifies an annual rental rate, check the appropriate box and enter the annual gross rent figure.

Column 8 – January 1 Declared Value An estimate of market value must be reported.

IMPORTANT: To eliminate double assessments, please asterisk those leasing accounts which are being capitalized by the lessee.

▲ ADDRESS CORRECTION REQUESTED ▲

SPECIFIC INSTRUCTIONS

To comply with Sec. 76.03, we are requiring all companies leasing equipment to railroads, air carriers, pipelines, and association of municipal electric companies, to report their property directly to the Wisconsin Department of Revenue, Manufacturing & Utility Tax. **DO NOT** report any utility-leased equipment on the Department’s Manufacturing Report M-L (PA-750L), Schedule LL, Lessor Data Reporting Worksheet, since utilities are not classified as manufacturers.

Column 1 – Name of Lessee and Equipment Location (Address) Complete this column for each item of equipment you have on lease to a utility.

Column 2 – Type of Equipment, Brand Name and Model Number of Equipment Complete this column by indicating the general type of equipment that you are leasing to a utility. For example: typewriter, calculator, lathe, fork lift truck, etc. Enter the brand name and model number of the equipment. For example: if you are leasing a computer, HAL model 410, enter “Hal 410.”

Column 3 – Quantity Complete this column by entering the quantity of identical equipment you are reporting. For example, if you are leasing 5 identical typewriters to the same utility, enter 5 in column 3.

Column 4 – Inception Date and Length of Lease Enter the month and year the lease began and give the length of time the lease is for. For example, 10/01, 5 yrs.

Column 5 – Year If you are manufacturer/lessor of equipment, report the year the item was manufactured and check the box in front of “YR MFG.”

If you purchased the item that you are leasing to a utility, report the year the purchase took place and check the box in front of “YR ACQUIRED.”

SPECIAL INSTRUCTION

Alternate Method for Completing Schedule LS-001

As an alternate method of fulfilling the requirements of completing Schedule LS-001 you may elect to submit a facsimile of the schedule or a computer printout. In either case the substitute must contain all information requested on Schedule LS-001. If you choose this alternate method of reporting you must also sign the return, and file the return, along with your substitute report.

I, the undersigned, declare under penalties of law that I have personally examined this return (including accompanying schedules, statements, and declarations) and to the best of my knowledge and belief it is true, correct and complete.

**SIGN
HERE** ►

Name of Lessor <i>(print)</i>	Title	Telephone Number () –
Signature	Print Name	Date
Preparer <i>(please print)</i>	Title	Telephone Number () –
Signature	Print Name	Date

**SIGN
HERE** ►

Lessor Data Report (See instructions on front.)

Lessor Name		Address					
Column 1 Name of Lessee Equipment Location (Address)	Column 2 Type of Equipment, Brand Name and Model No.	Column 3 Quantity	Column 4 Inception Date Length of Lease	Column 5 Year Mfg = Year Mfg. Acqd = Yr. Acquired	Column 6 Cost or Price (Per Unit in Col. 3) 1 = Current Selling Price New 2 = Original Selling Price 3 = Cost of Acquisition 4 = Selling Price Per Lease	Column 7 Gross Rent Mon = Monthly Annl = Annually	Column 8 January 1 Declared Value (Per Unit in Col. 3)
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IMPORTANT: Please indicate those accounts with an asterisk which are being capitalized by the lessee.