

General Information

All "light, heat and power companies" as defined in sec. 76.28(1)(e), Wis. Stats. "qualified wholesale electric companies" as defined in sec. 76.28(1)(gm), Wis. Stats. and "transmission companies" defined in sec. 76.28(1)(j), Wis. Stats must pay an annual license fee to be assessed May 1. This license fee is measured by the gross revenues of the preceding **calendar** year regardless of when the books are closed for financial reporting purposes.

Filing Deadline

Due date:

You must file this report on or before March 1, 2017. You may request a 30-day extension from our website: revenue.wi.gov/ust before the March 1 due date. If you do not file this report by the due date or extended due date, you will be charged a late filing fee of \$25 plus 5% of the total fees. (secs. 76.28(6)(b) & (7), Wis. Stats.)

Questions?

Contact us at:

(608) 266-8162

or

utility@wisconsin.gov

Submit a completed form by email or mail:

Email or send to:

- utility@wisconsin.gov
- Wisconsin Department of Revenue
Manufacturing & Utility Bureau #6-97
2135 Rimrock Road
Madison WI 53713

Note: Do not send payment with your form. DOR will send you a bill for the assessment on approximately April 10. Once you pay your assessment in full, your license to carry on business for the 12-month period starts on January 1.

Company Information

Company name	File code	Federal employee identification number (FEIN)		Check box for address change <input type="checkbox"/>
Mailing address		City	State	Zip

Contact Information

Name			Title	
Mailing address			Phone () -	Fax () -
City	State	Zip	Email	

Signature Statement

We, the undersigned president and controller (or two principal officers) of the _____ do certify that this report and all schedules, and supporting documents herewith submitted have been prepared under our direction, and that we have carefully examined them and declare that they correctly reflect the true statements of the May 1, 2017 license fee assessment under the provisions of Chapter 76 of the Wisconsin Statutes.

Name/title	Signature	Date
Name/title	Signature	Date

Company name	File code
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Schedule A – License Fee Assessment Calculation – May 1, 2017

Line 2, Col. A and B – “All other revenues” must be classified as either gas or electric based on their relationship to one or the other, (ex: wheeling revenues and pole rents are related to electric; forfeited discounts from gas sales are related to gas). If they cannot be readily attributed to gas, (steam revenues), you must report other revenues in Column A.

Line 3b – Except for municipal light, heat and power companies, the actual cost of purchased power as reported to the Public Service Commission of Wisconsin (P.S.C.W.) may be deducted on Line 3, if **1-4** apply or if **5** applies:

1. Wholesale rates were approved by federal or state regulatory agencies; and
2. Power purchased for resale included in operating revenues represents more than fifty percent of the power sold; and
3. Power is not purchased from an affiliated interest as defined in sec. 196.52(1), Wis. Stats.; and
4. Revenue from that purchased power is included in the seller’s gross revenues reported to the P.S.C.W.
For Class C and D utilities, the amounts shown on Line 1, columns A and B of this form should equal operating revenues reported at Page F-1, Line 7, Column C of the P.S.C.W. Report.

5. Except for municipal light, heat and power companies, 50% of the actual cost of purchased power as reported to the P.S.C.W. may be deducted on Line 3 if the utility purchases more than 90% of its power and has less than \$50,000,000 of gross revenues.

Line 3f. – Transmission companies – may exclude, on Line 3, revenues from service provided to a public utility that is subject to the license fee, as defined in state law (sec. 196.01(5), Wis. Stats.), or to a cooperative association organized under Ch. 185, Wis. Stats. for the purpose of providing electricity to its members only.

	<i>(Col. A)</i> Electric and All Other	<i>(Col. B)</i> Gas	<i>(Col. B)</i> Wholesale Electric
1. Total 2016 gross operating revenues			
2. Plus: All other revenues <i>(see instructions)</i>			
3. Less: Interdepartmental sales			
a. Interdepartmental rents			
b. Power purchase for resale <i>(see instructions)</i>			
c. Sales and use tax deducted under sec. 77.61(4) , Wis. Stats.			
d. Public benefits fees included under sec. 16.957(4)(a) & (5)(f) , Wis. Stats.			
e. Grants awarded under sec. 16.958(2)(b) , Wis. Stats.			
f. Transmission company service to public utilities			
4. Operating revenues less deductions			
5. License fee rate .0319 <i>(applied to Col. A, Line 4)</i>			
6. License fee rate .0097 <i>(applied to Col. B, Line 4)</i>			
7. License fee rate .0159 <i>(applied to Col. C, Line 4)</i>			
8. Wisconsin license fee <i>(sum of Lines 5, 6, & 7, Columns A, B, & C)</i>			\$
9. Apportionment factor <i>(Section B)</i>			%
10. Wisconsin License Fee <i>(Line 8 x Line 9)</i>			\$

Do **NOT** send payment with report

Company name	File code
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Schedule B – Apportionment Factor

Report: Only utilities with a utility plant, payroll, or sales located in another state should fill out Section B. All other utilities enter 100% in Schedule A, Line 8.

	<i>(Col. A)</i> Wisconsin	<i>(Col. B)</i> Total Company
Property factor		
1. Original cost of utility plant January 1, 2016		
2. Original cost of utility plant December 31, 2016		
3. Average		
4. Percent to Wisconsin	%	
Payroll factor		
5. Total compensation paid in 2016		
6. Percent to Wisconsin	%	
Sales factor		
7. Total 2016 sales of electricity, gas, water & steam reported to P.S.C.W.		
8. Percent to Wisconsin	%	
9. Apportionment factor $[(\text{Lines } 4 + 6 + 8) \div 3]$	%	

Schedule C – Summary of Gross Property and Accumulated Depreciation by Utility Shared Revenue Purposes

Report: Qualifying production plant, substation property and general structures on this schedule.

Cost		Total			Total
		Electric	Gas	Water, Stream	
1. Production Plant	Owned				
2.	Leased				
3. Substations	Owned				
4.	Leased				
5. General Structures	Owned				
6.	Leased				
7. Total Cost					
Accumulated Depreciation		Total			Total
		Electric	Gas	Water, Stream	
8. Production Plant	Owned				
9.	Leased				
10. Substations	Owned				
11.	Leased				
12. General Structures	Owned				
13.	Leased				
14. Total Accumulated Depreciation					
15. Net Book Value as Reported for Shared Revenue Purposes (Line 7 less Line 14) (From 144)					

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Schedule D – Reconciliation of Assets as of December 31, 2016 Reported for Shared Revenue Purposes with Wisconsin Cost of Utility Plant (Sec. B) and Utility Plant Reported to the Public Service Commission of Wisconsin

	<i>(Col. A)</i> Cost	<i>(Col. B)</i> Accumulated Depreciation
1. Utility plant total cost and accumulated depreciation (Sec. C, Lines 7 and 14)		
2. Land and land rights		
3. All other transmission plant		
4. All other distribution plant		
5. All other general plant		
6. Other Plant (ex: waste treatment)		
7. Less leased property included in Sch. C, Lines 7 and 14		
8. Wisconsin utility plant at December 31 (Cost to Sch. B., Line 2)		
9. Plant in service outside Wisconsin		
10. Construction work in progress outside Wisconsin		
11. Unit train outside Wisconsin		
12. Other – submit schedule _____		
13. Utility Plant as Reported to the P.S.C.W. (Cost to Sch. B, Line 2 of this Form)		

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Schedule E – Leased Real Property
(Include all leased property reported on Forms UT-144 and UT-149) **as of January 1, 2017**

Report: List all real property leases below. If there is no change to previously reported leased real property, you must also list this property below; however, you do not need to file a new form UT-149 or UT-149NO. You may submit a separate listing instead of completing this schedule. **Note:** You must also file a form UT-149 or UT-149NO for all new or expired leases listed below.

* Status	Property Location	Lessee and Address (Status 1) Lessor and Address (Status 2)	Lease Date	Lease Term	Annual Rent	Utility Use	% Utility Use	Original Cost *	Accumulated Depreciation	Purchase Date
							%			
							%			
							%			
							%			
							%			
							%			
							%			
							%			
							%			
							%			

* Status (Insert number that applies): 1 - Utility Leases To; 2 - Utility Leases From