

Lessor name				Address					
Col. 1	Col. 2		Col. 3	Col. 4	Col. 5		Col. 6	Col. 7	
Lessee Information	Equipment Information		Lease Information	Year	Cost/Price <i>(Per unit in Col. 3)</i>		Gross Rent	January 1 Declared Value <i>(Per unit in Col. 3)</i>	
1	Lessee name <i>(please print)</i>		Equipment type	Lease no.	Year	Cost/price \$		Gross rent \$	\$
	Address – equipment location		Brand name	Start date <i>(mm-yyyy)</i>	<input type="checkbox"/> Year Mfg.	<input type="checkbox"/> Current selling price new	<input type="checkbox"/> Acquisition cost	<input type="checkbox"/> Monthly	
	City	State	Zip	Model no.	Quantity	Term <i>(years)</i>	<input type="checkbox"/> Year acquired	<input type="checkbox"/> Original selling price	
2	Lessee name <i>(please print)</i>		Equipment type	Lease no.	Year	Cost/price \$		Gross rent \$	\$
	Address – equipment location		Brand name	Start date <i>(mm-yyyy)</i>	<input type="checkbox"/> Year Mfg.	<input type="checkbox"/> Current selling price new	<input type="checkbox"/> Acquisition cost	<input type="checkbox"/> Monthly	
	City	State	Zip	Model no.	Quantity	Term <i>(years)</i>	<input type="checkbox"/> Year acquired	<input type="checkbox"/> Original selling price	
3	Lessee name <i>(please print)</i>		Equipment type	Lease no.	Year	Cost/price \$		Gross rent \$	\$
	Address – equipment location		Brand name	Start date <i>(mm-yyyy)</i>	<input type="checkbox"/> Year Mfg.	<input type="checkbox"/> Current selling price new	<input type="checkbox"/> Acquisition cost	<input type="checkbox"/> Monthly	
	City	State	Zip	Model no.	Quantity	Term <i>(years)</i>	<input type="checkbox"/> Year acquired	<input type="checkbox"/> Original selling price	
4	Lessee name <i>(please print)</i>		Equipment type	Lease no.	Year	Cost/price \$		Gross rent \$	\$
	Address – equipment location		Brand name	Start date <i>(mm-yyyy)</i>	<input type="checkbox"/> Year Mfg.	<input type="checkbox"/> Current selling price new	<input type="checkbox"/> Acquisition cost	<input type="checkbox"/> Monthly	
	City	State	Zip	Model no.	Quantity	Term <i>(years)</i>	<input type="checkbox"/> Year acquired	<input type="checkbox"/> Original selling price	
5	Lessee name <i>(please print)</i>		Equipment type	Lease no.	Year	Cost/price \$		Gross rent \$	\$
	Address – equipment location		Brand name	Start date <i>(mm-yyyy)</i>	<input type="checkbox"/> Year Mfg.	<input type="checkbox"/> Current selling price new	<input type="checkbox"/> Acquisition cost	<input type="checkbox"/> Monthly	
	City	State	Zip	Model no.	Quantity	Term <i>(years)</i>	<input type="checkbox"/> Year acquired	<input type="checkbox"/> Original selling price	

I, the undersigned, declare under penalties of law that I have personally examined this report. To the best of my knowledge and belief, it is true, correct and complete.

Lessor name <i>(please print)</i>	Signature	Title	Phone () -	Date signed <i>(mm-dd-yy)</i> - -
Preparer name <i>(please print)</i>	Signature	Title	Phone () -	Date signed <i>(mm-dd-yy)</i> - -

Utility Lessor Data Report Instructions

General Instructions

Filing Deadline – this form is due to the Wisconsin Department of Revenue (DOR) by **March 1** each year.

Submit form by mail or email:

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

Report – under state law (sec. 76.03, Wis. Stats.), all companies leasing equipment to utilities (telecommunications, railroads, air carriers, pipelines, and association of municipal electric companies) must report their property directly to the DOR Manufacturing & Utility Bureau.

Note: Since utilities are not classified as manufacturers, **do not** report any utility-leased equipment on DOR Form M-L (PA-750L), Schedule LL *Lessor Data Reporting Worksheet*.

Form Instructions

Column 1 – Lessee Information

- Enter the lessee name and address where the equipment is located for each equipment item you lease to a utility.
- **Important:** To eliminate double assessments, please asterisk the accounts the lessee is capitalizing.

Column 2 – Equipment Information

To complete this column, enter the general equipment type, brand name, model number and quantity:

- **Equipment type** you are leasing to a utility (ex: copy machine, multi-function device, telephone system, lathe, forklift truck)
- **Brand name and model number** of the equipment (ex: If you are leasing a computer, enter: IBM System 38, 5382-BYI)
- **Quantity** – enter the quantity of identical equipment you are reporting (ex: If you are leasing five identical copy machines to the same utility, enter 5 in Col. 3)

Column 3 – Lease Information

Enter the lease number, month and year the lease started (ex: 12-2016) and the length of the lease in years (ex: 5 years).

Column 4 – Year

- **Manufacturer/lessor of equipment** – enter the year the item was manufactured and check the “Year Mfg.” box
- **You purchased the item you are leasing to a utility** – enter the year you purchased the item and check the “Year acquired” box

Column 5 – Cost/Price Information (per unit in Col. 3)

- Enter the cost or price for each equipment unit
- Check the appropriate box for the item you are reporting
- If you check “Acquisition cost,” attach an explanation of the cost

When Cost of acquisition represents:

- Cost to manufacture – DOR applies a multiplier to convert cost to retail selling price
- Wholesale cost to purchase – DOR applies a multiplier to convert cost to retail selling price
- If you check “Selling price per lease,” attach an explanation of the selling price.
Note: This explanation is very important for any lease-purchase agreements.

Column 6 – Gross Rent

- **Monthly rental rate** – if your lease specifies a monthly rental rate, check the “Monthly” box and enter the monthly gross rent figure
- **Annual rental rate** – if your lease specifies an annual rental rate, check the “Annual” box and enter the annual gross rent figure

Column 7 – January 1 Declared Value (per unit in Col. 3)

Enter a per unit estimate of market value for each item.

Completing Schedule LS-001 – Alternate method

- Instead of completing Schedule LS-001, you may use an alternative method of reporting the lessor data. You may submit a substitute of the schedule or a computer printout in an 8 ½” x 11” format.
- The alternate method must include all the requested information on Schedule LS-001
- If you choose to report using this alternate method, you must also sign Schedule LS-001 and file it with your substitute report