

Wisconsin Manufacturing Personal Property Return Instructions

2017

Manufacturing Classification**• Applying for manufacturing classification**

- If you are applying for manufacturing classification for property tax purposes for the first time, you must complete and submit the *Questionnaire for Potential Manufacturers (Form PA-780)* to the Wisconsin Department of Revenue (DOR) [Manufacturing & Utility Bureau District Office](#) in your area on or before March 1, 2017
- DOR must determine whether your business qualifies as manufacturing for property tax purposes before you complete and file an M-P Form
- For more details, visit revenue.wi.gov and search key word “Form PA-780”

Reporting Requirements

- Use this M-P Form to report **only** personal property classified as manufacturing by DOR. Under state law ([sec. 70.995\(12\), Wis. Stats.](#)), you must file the M-P Form annually with DOR.
- You must complete Schedules A, P, S and Y-P. Also, if you filed a schedule last year, you must continue to file that schedule until the declared value is zero.
- You must keep a detailed asset list at your business for inspection by DOR. **Note:** If you do not provide an asset list on request, DOR may consider all assets taxable. (Also review “[Initial Return](#)”)

Reminders

- **Due date – March 1, 2017** – the appropriate [district office](#) **must receive** your M-P form or your extension request on or before March 1, 2017. If you mail your form or extension request, it must be postmarked on or before March 1, 2017.
- **Confidentiality** – under state law ([sec. 70.35\(3\), Wis. Stats.](#)), personal property returns filed with the local assessor are confidential records of the assessor’s office. This state law also applies to Manufacturing M-P Forms filed under [sec. 70.995\(12\) Wis. Stats.](#)
- **Updates** – sign up for the DOR Electronic Mailing List to receive an email newsletter on filing availability, deadlines and updates. Visit revenue.wi.gov/Pages/HTML/lists.aspx and check the “Manufacturers” box.

Extension Requests

State law grants one filing extension to April 3, 2017. You may file your extension request electronically, by email, first class mail or fax. DOR **must receive** your extension request on or before March 1, 2017. However, if you mail your extension request, it must be postmarked on or before March 1, 2017. DOR will deny an extension request postmarked after March 1, 2017.

• To file an extension request, you must:

- Identify each manufacturing personal property account requesting a filing extension by its full State ID number (ex: 76-13-251-P000099999) or 9-digit account number (ex: 000099999).
- If you are filing extension requests for multiple personal property accounts, you must submit the full State ID number of all individual accounts for which you are requesting an extension

• Extension request methods:

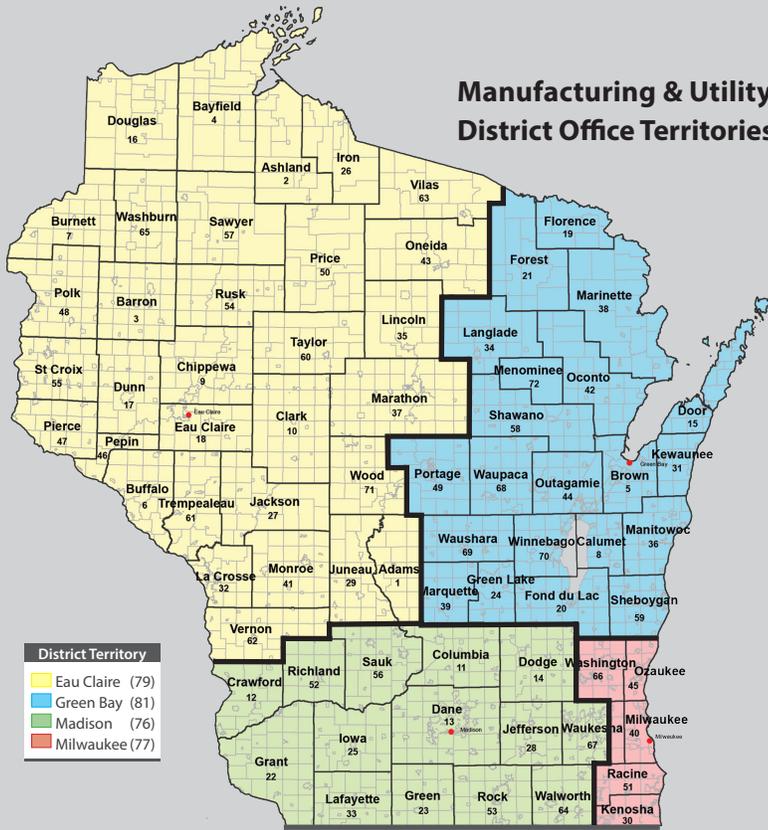
- **Online request** – file an online electronic extension request from our website. Visit revenue.wi.gov and search key word “E-Filing Manufacturing Forms.” Timely filed electronic extensions are immediately acknowledged on screen.
- **Email, fax or mail** – your extension request to any [district office](#). To verify delivery: choose an email delivery receipt confirmation (sender option), a fax transmission confirmation report, or get a USPS certificate of mailing.
 - If you do not electronically file your extension request, you must send your extension request in writing to the [district office](#) in your area, with the heading “Attn: Extensions”

If you sold this property you must complete the “Sale Information” worksheet:

- **Electronically file (e-file)** – select “Record Sale” on the account history page and answer all the questions
- **Paper file** – answer all the [Sale Questions on page 3](#)

[Contact us](#) with questions, comments or suggestions.

Department of Revenue - Manufacturing & Utility District Offices



Manufacturing & Utility Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
 Eau Claire, WI 54701-2650
 mfgtel79@wisconsin.gov
 Ph: 715-836-4925 Fax: 715-836-6690

Green Bay District Office (81)

200 N. Jefferson St, Ste. 126
 Green Bay, WI 54301-5100
 mfgtel81@wisconsin.gov
 Ph: 920-448-5191 Fax: 920-448-5210

Madison District Office (76)

Mailing Address
 PO Box 8909 #6-301
 Madison, WI 53708-8909

Street Address
 2135 Rimrock Rd #6-301
 Madison, WI 53713-1443
 mfgtel76@wisconsin.gov
 Ph: 608-267-8992 Fax: 608-267-1355

Milwaukee District Office (77)

State Office Building
 819 N. 6th St, Rm. 530
 Milwaukee, WI 53203-1610
 mfgtel77@wisconsin.gov
 Ph: 414-227-4456 Fax: 414-227-4095

Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	79	25	Iowa	76	48	Polk	79
02	Ashland	79	26	Iron	79	49	Portage	81
03	Barron	79	27	Jackson	79	50	Price	79
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	79	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	79	34	Langlade	81	57	Sawyer	79
11	Columbia	76	35	Lincoln	79	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	79	60	Taylor	79
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	81	62	Vernon	79
16	Douglas	79	40	Milwaukee	77	63	Vilas	79
17	Dunn	79	41	Monroe	79	64	Walworth	76
18	Eau Claire	79	42	Oconto	81	65	Washburn	79
19	Florence	81	43	Oneida	79	66	Washington	77
20	Fond du Lac	81	44	Ontonagon	81	67	Waukesha	76/77
21	Forest	81	45	Ozaukee	77	68	Waupaca	81
22	Grant	76	46	Pepin	79	69	Waushara	81
23	Green	76	47	Pierce	79	70	Winnebago	81
24	Green Lake	81				71	Wood	79

Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76

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Contact Information

Seller

Name		
Mailing address		
City	State	Zip
Contact Name		
Email address		
Phone number ()		

Buyer

Name		
Mailing address		
City	State	Zip
Contact Name		
Email address		
Phone number ()		

Preparer

Name		
Mailing address		
City	State	Zip
Email address		Phone number ()

Sale Date _____

Sale Price \$ _____

Personal Property

Was personal property moved? Yes No If Yes, enter new location address below:

Indicate if you are:

No longer manufacturing in Wisconsin

No longer manufacturing at this location

Ownership changed – Date: _____

Reason:

Out of business

Business sale

Fixed asset sale

Merger → Name of surviving entity _____

Transferred to → Related entity Unrelated entity

Including:

Fixed assets

Acct receivable

Acct payable

Inventory

Goodwill/Blue Sky

(check all that apply)

Intangibles

Other *(describe)* _____

If you are paper filing, return this page to the district office in your area. See page 2 for office locations.

General filing information

- You must include the State ID number (ex: 76-13-251-P-000099999) or 9-digit account number (ex. 000099999)
- Initial return** – if this is your first return as a manufacturer, you must submit a “Fixed Asset List” identifying each asset, its original cost, acquisition date, and whether you are reporting it as taxable or exempt. **Note:** If you do not provide the asset list on request, DOR may consider all assets taxable.
- Assessment date** – DOR considers the information you provide on this form when establishing the full value of your manufacturing personal property as of **January 1, 2017**
- Property Location**
 - If you are reporting property located in more than one Manufacturing & Utility Bureau District Office, **you must mail a separate return to the appropriate district office**
 - If you own personal property in different municipalities, in different counties within the same municipality, or in special taxation districts, you must submit a separate M-P Form for each location

Filing your return

- E-file**
 - If you sold this personal property, select “Record Sale” on the account history page and answer all the questions
 - Complete the form with any changes that took place **since** January 1, 2016
 - In the signature section on Schedule A, make sure the information you enter is accurate (name, firm/title, email, phone, fax). Before you select “Submit,” you must read the bold statement and select “Yes” showing you agree.
 - Attachments – when you e-file your M-P Form you must attach required documents, forms and additional information DOR requires to process your return (see [Attaching a file instructions](#))
- Paper file**
 - If you sold this property answer all the [Sale Questions on page 3](#)
 - Complete the form with any changes that took place **since** January 1, 2016
 - Since DOR requires an original signature, we do not accept a faxed copy or other rendering of this prescribed form, including versions from prior years
 - Mail your completed original return to the [district office](#) responsible for the location of your manufacturing property. To determine the correct district office, match the county where the property is located to the two-digit district office code (see page 2).
 - Additional documents** – when filing your completed M-P Form, you must include required documents, forms and additional information DOR requires to process your return
 - For proof you mailed your return, we recommend you obtain a USPS certificate of mailing
- DOR considers this return properly and timely filed if:**
 - You used the current official M-P Form to file your personal property information
 - Completed M-P Form is received and/or postmarked by March 1, 2017
 - You completed Schedule A, P, S, Y-P and all other appropriate schedules
 - You included attachments/additional documents (supporting the completed schedules) with the return or sent them to the correct [district office](#)
- Filing penalty** – state law ([sec. 70.995\(12\)\(c\), Wis. Stats.](#)), requires DOR to charge a filing penalty if this return is not filed, filed late or is not complete when filed

Exemption of Waste Treatment Property

- State law ([sec. 70.11\(21\)\(am\), Wis. Stats.](#)), provides for the exemption of property purchased or constructed as a waste treatment facility
- You must report costs associated with items qualifying for the waste treatment exemption on Schedule Y-P, Part 1, Line 11. Do not report the personal property costs on any other schedule.
- Keep an asset list (of items reported on Schedule Y-P, Part I, Line 11) at your place of business for inspection by DOR

Leased Equipment

View the list of locally assessed leasing companies (see page 6). **Do not** report property leased from these companies on Schedule L.

Annual Assessment Calendar for 2017

January 1	Assessment date. The assessment is based on your personal property as of this date.
February	DOR posts “notification” roll on the DOR website
March 1	Last day to request an extension
March 1	M-P Form due if you did not request a filing extension
April 3	M-P Form due if you timely requested a filing extension
May & June	<ul style="list-style-type: none"> DOR mails assessment notices. Contact us if you have not received the notice by the end of June. DOR mails penalty bills (if applicable) at the same time as the assessment notices. Penalty payments are due to DOR within 30 days. DOR posts the “full-value” manufacturing roll on the DOR website
60 days following assessment notice ...	Appeal period. You and the municipality each have the right to appeal the assessment and/or penalties. You must file your appeal no later than 60 days after the date of the notice. Your appeal is considered timely if the State Board of Assessors receives it with the filing fee by the 60th day; or you send your appeal form by USPS certified mail with the filing fee, and it is postmarked before midnight of the 60th day.
Oct. & Nov.	<ul style="list-style-type: none"> DOR equates the fair market assessment to the same level of assessment as all other property in the municipality Then DOR posts the “equated” assessment roll to the DOR website so the municipal clerk can prepare the tax bills
Dec., Jan.	Manufacturer pays the tax bill to the local municipal treasurer

Taxable Storage and Material Handling

- All shipping and receiving equipment
- All raw material storage equipment (ex: racks, tanks), including refrigeration
- All finished product storage equipment, including refrigeration
- Equipment used for storing work-in-process more than three days
- Forklifts used in the warehouse
- Hopper-feed tanks that are freestanding from an exempt machine

Exempt Storage and Material Handling

- Equipment used for storing work in process for three or less days
- Hopper-feed tanks directly affixed to an exempt machine
- Forklifts/conveyors used 95 percent for moving material to, along or from the production line
- High density sequencing systems that move, store and retrieve printed materials within the production process

Taxable Maintenance Equipment

- Equipment to maintain and repair production machines, buildings or yard
- Equipment for plant housekeeping, safety or communication
- Clean-in-place equipment (CIP) – not embedded in production machinery

Taxable Research and Development

- Equipment for developing new products or improving existing products
- Pilot plants where the sample product is not sold to customers
- Equipment for designing specifications for products at testing labs
- Creative work (ex: work by authors, artists, ad agencies, photographers)

Safe Harbor

- Federal Government's (IRS) safe harbor and de minimis safe harbor standards provide guidance for federal income tax deductions, not state personal property tax reporting
- **State law on personal property**
 - State law on personal property taxation is not impacted by the federal standards
 - There is no clause in the state property tax law allowing an exemption based solely on the value of the personal property
 - Under state law, all property is presumed taxable unless the property is exempt by statute
- **For additional detail on state laws that establish this state personal property taxation requirement, review the following statutes: Sec. 70.04, 70.109, 70.34 & 70.35(3), Wis. Stats.**

Other Exempt Equipment

- Quality control equipment used for testing the product manufactured (not raw material)
- Power wiring
- Motors, compressors and computers that exclusively power or operate exempt machines
- Process piping
- Packaging equipment, including in-house printing of labels, instructions and manuals
- Hand tools used with exempt machines, but not for repair or maintenance
- Spare production line machines and parts
- Computers used in manufacturing production process and administrative purposes (see Schedule C)

Other Taxable Equipment

- All boilers, generators and transformers
- Equipment used to check the specifications of raw material received

If you have questions, contact the [district office](#) in your area.

In general, DOR assesses personal property leased to, rented to or loaned to a Wisconsin manufacturer. However, Chapter 10 of the Wisconsin Property Assessment Manual allows the municipal assessor to assess low value items with no likelihood of qualifying as exempt M&E. Below is a list of leasing companies who lease such items to Wisconsin manufacturers. For the January 1, 2017 assessment, the municipal assessor assesses property owned by these leasing companies and leased to Wisconsin manufacturers. In addition, all assessable vending machines continue to be locally assessed.

Property leased from these companies should not be reported on Schedule L.

ADP, LLC.	Farmer Bros. Co.	Planters of Wisconsin Plant Rentals
AllCom of Wis.	Federal Express (Fed Ex)	Premium Water Inc. – Chippewa Springs Ltd.
All City Communications Co.	FME Corporation	Rentokil Tropical Plant Services
Ameritech Monitoring Service	Francotyp – Postalia Inc	Reuters
Ameritech Paging	Friden Neopost	RPS Inc.
An-Ser Services	Galileo International Inc.	Safety-Kleen Systems Inc.
Arch Communications	Green Valley Disposal Co. Inc.	Sanifill
Associated Press	Honeywell Inc DBA Protect	Savre Group Inc.
Associates Capital	Ideal Disposal Service	Security Link From Ameritech
Badger Mailing & Shipping Systems Inc.	Industrial Towel & Uniform Interiorscapes	Siemens Water Technologies Corp.
Beeper Marketing of WI Inc.	Lease Finance Group LP	SkyTel Corp.
Bentley Welding Supply/Praxair Distribution Inc. (NOT Praxair Inc. Leased Equipment)	Mail Finance, Inc.	Spic & Span Inc.
Best Disposal Service	MALLwaukee Mailing and Shipping Equipment Inc.	Superior of Wisconsin & Superior Services
Bethesda Spring Water	Mermaid Water Services Corp.	Sysco Food Services
BFI (Browning-Ferris Ind.)	Metrocall Inc.	Taylor Industrial
Biokleen Environmental	Midwest Aerial Platform	Tel-Sec
Brent's Mailing Equipment	Mineral Spring Water Co.	Telecommunications Income
Brook Furniture Rental	Mobile Reduction Specialists Inc.	Town & Country Waste Service Inc.
Business Service Center Inc.	Nature's Purist Water	TSR Wireless – Appleton
Card Establishment Services	Neopost USA, Inc.	Tyco Integrated Security LLC
Central Control Alarm Corp of Appleton	NES Equipment Rental LP	Unified Merchant Services
Container Haul-Away Inc DBA Pelleteri's Waste Systems	Onyx Waste Services Inc.	United Parcel Service (UPS)
Culligan Water Conditioning	OSI Environmental Inc.	UPI
Dow Jones Telerate Inc.	Osten Inc.	USA Waste of Wisconsin
DTN Leasing Inc.	Packerland Rent-A-Mat Inc.	Viking Fire Protection
EDI Supplier	Page Net	Waste Management (Excluding Chemical Waste Management)
Envirite Corp of Illinois Inc.	Paging Network	Wisconsin Recycling Disposal
	The Peltz Group LLC	Worldspan LP
	Pitney Bowes Inc. (Not Pitney Bowes Global Financial Services LLC)	

Completing the M-P Form – General

- Complete all appropriate schedules. Review the instructions for each schedule.
- Round all reported amounts to the nearest dollar
- Leave all shaded areas blank
- Paper-filers – make additional copies of schedules as needed. Staple the return in the upper left corner. File only completed schedules. Do not include unused schedules.
- **Questions?** – contact the [district office](#) in your area

Schedule A – Manufacturing Personal Property Return Assessment Summary Report

How to Report:

Name/address

- Complete the Address Area with the manufacturer's legal name and mailing address. **Note:** If you use a PO Box, make sure to use the correct zip+4 code.
- If the name or address changed from the prior year, check the name/address change box
- Enter the municipality and county
- Enter your State ID number (ex: 76-13-251-P000099999)
- Enter your Federal Employer Identification Number (FEIN). **Note:** This number will not appear on your printed return.
- Check type of owner (corporation, partnership, individual, other)

Col. 2 – Total

Enter total values from individual schedules. **Note:** If you are e-filing, the values will auto-fill.

Preparer/Manufacturer/Owner Information

- You must complete preparer **and** manufacturer/owner contact information
- Print the name of the preparer and the owner or person authorized to sign for the business entity
- **Both preparer and owner** must sign the completed return
- You must provide your email and phone number – these are required fields
- Make a copy for your records

Note: Paper-filers must have **original** signature (not photocopied signature)

DOR does not accept the following:

- Unsigned paper forms
- Faxed or emailed forms
- Forms that are not DOR forms

Schedule P – Physical Location

How to Report:

Property Location

- Enter each location (situs) where you have manufacturing personal property within the municipality, regardless of whether you lease or own the real estate
- If the address is a Rural Route or PO Box number, provide the section number or some other description (ex: location, fire number) to help DOR identify the personal property location
- **Local parcel number** – if you own the real estate parcel, provide the local parcel number as it is listed on your real estate property tax bill
- **Note:** You must provide DOR with the property location information since some municipalities have various school or special districts included in their boundaries (this can make a difference in your tax bill)

Real Estate Owner Information

If you lease or rent this property, complete the Real Estate Owner Information section for each location.

If you are e-filing, answer the two questions regarding physical improvements on leased property:

1. **If leased, do you own any building on this land?** – if you select “Yes,” Schedule LB – Buildings on Leased Land appears. To file this schedule, review Schedule LB instructions.
2. **If leased, do you own improvements to the buildings?** – if you select “Yes,” Schedule LI – Leasehold Improvements and Building components appears. To file this schedule, review Schedule LI instructions.

Schedule LB – Buildings on Leased Land

Report: All buildings on leased land. These buildings are typically classified as real estate, but in this case are owned by someone other than the real estate owner.

Note: If a new building was built (on leased land) during the prior year, you must submit a Schedule R-1 (from the M-R Form) and building(s) sketch with this M-P Form.

Exclude: Leasehold improvements. Report on Schedule LI.

How to Report:

Col. 1: Enter a complete description of the building

Col. 2: Enter the year the building was built

Col. 3:

- Enter original cost of the building on leased land
- Enter total original cost of all building on leased land at the bottom of this column. This total must equal the amount entered on Schedule Y-P, Line 8, Column 5.

Col. 4:

- Enter estimated market value for the building on leased land
- Total: sum the total estimated market value for all buildings on leased land
- Enter this total on Schedule A, Line 13, Column 2

Electronic filers:

- If there are multiple locations **within the municipality**, and you have multiple building on leased land, you need to identify which building on leased land is at each location. You may need to revise a building record by moving it to the correct location.
- To revise a building record – delete the record from the incorrect location, then add it to the correct location
- Next year the building record will show the corrected location

Schedule LI – Leasehold Improvements and Building Components

Report:

- All leasehold items – these property items are typically classified as real estate, but in this case are owned by someone other than the real estate owner
- Building components – normally assessed as real estate (ex: heating, lighting, plumbing, remodeling, office finish, land improvements) that you capitalized as personal property because of investment tax credit or other considerations

Note:

- If the leasehold improvements or building components are at a different location, you must add the additional account location to Schedule P – Physical Location
- Report buildings on leased land on Schedule LB

How to Report:

Col. 1: Enter a complete description of each leasehold improvement/building component

Col. 2: You must report all leasehold improvements on this schedule. DOR initially considers leasehold improvements as taxable personal property. If the leasehold is exempt personal property or is assessed as part of the real estate, check “No.”

Col. 3: Enter the year you added each leasehold improvement/building component

Col. 4:

- Enter original cost of each leasehold improvement/building component
- Enter total original costs of all leasehold improvement/building components at the bottom of this column. This total cost must equal the amount on Schedule Y-P, Line 6, Column 5.

Col. 5:

- Enter the appropriate acquisition year index factor. Use the 10-year life index factor from Schedule M or F.
- Use the factor corresponding to the year you acquired the leasehold improvement/building component

Col. 6:

- Multiply Column 4 by Column 5. Enter this amount in Column 6. Repeat this for each entry.
- Total: sum the total indexed net taxable value of all leasehold improvements/building components
- Enter this total on Schedule A, Line 9, Column 2

Electronic filers:

- If there are multiple locations **within the municipality**, you may need to correct a leasehold improvement entry by moving it to the correct location
- To correct a leasehold improvement entry – delete the record from the incorrect location, then add it to the correct location
- Next year the leasehold improvement will show the corrected location

Schedule B – Boats and Watercraft

Report: All boats and watercraft subject to general property tax with all accessories and capitalized repairs

Include: All fully depreciated boats still on hand

Exemptions:

Under state law ([sec. 70.111\(3\), Wis. Stats.](#)), these items are exempt from property tax:

- | | |
|---|--|
| • Watercraft employed regularly in interstate traffic | • Charter sailboats |
| • Commercial fishing boats | • Pleasure watercraft used for recreational purposes |
| • Charter sport fishing boats | • Watercraft laid up for repairs |

How to Report:

Col. 1: Enter a complete description of the boats/watercraft

Col. 2: Enter the year you acquired the boats/watercraft

Col. 3:

- Enter original cost of the boats/watercraft
- Enter the total original costs of all boats/watercraft at the bottom of this column. This total cost must equal Schedule Y-P, Line 1, Column 5.

Col. 4: Select Taxable or Exempt

Col. 5:

- Enter the 20-year index factor from Schedule N, Column 5
- On the 20-year life table, use the factor corresponding to the year you acquired the boat/watercraft

Col. 6:

- For **taxable** boats/watercraft, multiply Column 3 by Column 5. Enter this amount in Column 6. Repeat this for each entry.
- Calculate and enter the total indexed net taxable value of all boats/watercraft at the bottom of this column
- Enter this total on Schedule A, Line 1, Column 2

Schedule M – Machinery, Tools, Patterns and Shop Equipment

Report: Machinery, tools, patterns, shop equipment, storage racks, transportation equipment, forklifts, end loaders, yard cranes and all similar items

Include:

- All fully depreciated items still on site
- **PIP (Projects in progress) costs** – costs accumulated over multiple years until the project is complete. When the project is complete, the value is deleted from PIP and added to the most recent acquisition year.

Exclude:

- Over-the-road vehicles. Report on Schedule Y-P (Line 10).
 - Maintain an over-the-road vehicle asset list that is available for inspection by DOR
- Waste Treatment items. Report on Schedule Y-P (Line 11)
 - Maintain a waste treatment items asset list that is available for inspection by DOR
- All boilers are assessed as personal property. Report on Schedule N.

Review – Machinery and Equipment (M&E) Taxable / Exempt Reference List. This list provides more detailed descriptions of taxable and exempt machinery, tools and equipment. If you have questions on taxable or exempt assets, contact the [district office](#) in your area.

How to Report:

Col. 2: Enter total original cost as of January 1, 2016 on each Acquisition Year (Col. 1). This amount is last year's end of year balance from Schedule M, Column 4.

Col. 3a: Enter the total original cost of additions during calendar year 2016 (new purchases or previously purchased and transferred from another location) on the Acquisition Year line corresponding with the calendar year you acquired the item. Total Column 3a at the bottom. This value must equal Schedule Y-P, Line 2, Column 3.

Col. 3b: Enter deletions that occurred in 2016 on the Acquisition Year line corresponding with the calendar year you acquired the item. Total Column 3b at the bottom. This value must equal Schedule Y-P, Line 2, Column 4.

Col. 4:

- Enter sum of Columns 2, 3a and 3b. This total must equal Schedule Y-P, Line 2, Column 5.
- This total must also agree with a detailed asset list kept at your business and available for inspection by DOR. **Note:** If you do not provide an asset list on request, DOR may consider all assets taxable.

Col. 5: Enter total original costs of all exempt M&E (M&E used strictly in the production process). Calculate and enter total cost at bottom of column.

Col. 6: Subtract Column 5 from Column 4. This amount is the total original cost of taxable equipment. Calculate and enter total cost at bottom of column.

Col. 7: 10-year index factors (composite useful life factors) are already entered in this column

Col. 8:

- Multiply Column 6 by Column 7. Enter this amount in Column 8. Repeat this for each entry.
- Calculate and enter the total indexed net taxable value at the bottom of this column
- Enter this total on Schedule A, Line 2, Column 2

Schedule N – Boilers Assessed as Personal Property

Report: All boilers assessed as personal property that primarily (more than 50 percent) serve manufacturing processes as personal property. **Note:** All process boilers are taxable personal property.

Include:

- All fully depreciated boilers still on site
- **PIP (Projects in progress) costs** – costs accumulated over multiple years until the project is complete. When the project is complete, the value is deleted from the PIP and added to most recent acquisition year.

Exclude:

- Boilers assessed with real estate (used primarily for building heat)
- Leased boilers. Report on Schedule L using a 20-year life factor.
- Boilers qualifying as waste treatment equipment under state law (sec. 70.11(21)(ab)3.b., Wis. Stats.). Report on Schedule Y-P, Part 1, Line 11.

How to Report:

Col. 2: Enter total original cost as of January 1, 2016 on each Acquisition Year (Col. 1). This amount is last year's end of year balance from Schedule N, Column 4.

Col. 3a: Enter the total original cost of additions during calendar year 2016 (new purchases or previously purchased and transferred from another location) on the Acquisition Year line corresponding with the calendar year you acquired the item. Total Column 3a at the bottom. This value must equal Schedule Y-P, Line 3, Column 3.

Col. 3b: Enter deletions that occurred in 2016 on the Acquisition Year line corresponding with the calendar year you acquired the item. Total Column 3b at the bottom. This value must equal Schedule Y-P, Line 3, Column 4.

Col. 4:

- Enter sum of Columns 2, 3a and 3b. This total must equal Schedule Y-P, Line 3, Column 5.
- This total must also agree with a detailed asset list kept at your business and available for inspection by DOR. **Note:** If you do not provide an asset list on request, DOR may consider all assets taxable.

Col. 5: 20-year index factors (composite useful life factors) are already entered in this column

Col. 6:

- Multiply Column 4 by Column 5. Enter this amount in Column 6. Repeat this for each entry.
- Calculate and enter the total indexed net taxable value at the bottom of this column
- Enter this total on Schedule A, Line 3, Column 2

Schedule D – Copiers, Telephone Systems and Equipment**Report:**

- Copiers, multi-function devices (MFDs), fax machines used as copiers, telephone systems and equipment
- Report fax machines not used as copiers on Schedule C
- **Note:** State law, (sec. 70.11(39) and (39m), Wis. Stats.) and sec. 76.80(3), Wis. Stats.), do not apply to: Copiers, Fax machines used as copiers, equipment with embedded computerized components or telephone systems, including equipment used to provide telecommunications services

Include:

- All fully depreciated items still on site
- **PIP (Projects in progress) costs** – costs accumulated over multiple years until the project is complete. When the project is complete, the value is deleted from PIP and added to the most recent acquisition year.

Exclude:

- Office furniture, fixtures and office equipment (ex: computer work stations (desks), file cabinets). Report on Schedule F.
- All computers, software, fax machines **not** used as copiers, and related data processing equipment. Report on Schedule C.

How to Report:

Col. 2: Enter total original cost as of January 1, 2016 on each Acquisition Year (Col. 1). This amount is last year's end of year balance from Schedule D, Column 4.

Col. 3a: Enter the total original cost of additions during calendar year 2016 (new purchases or previously purchased and transferred from another location) on the Acquisition Year line corresponding with the calendar year you acquired the item. Total Column 3a at the bottom. This value must equal Schedule Y-P, Line 4, Column 3.

Col. 3b: Enter deletions that occurred in 2016 on the Acquisition Year line corresponding with the calendar year you acquired the item. Total Column 3b at the bottom. This value must equal Schedule Y-P, Line 4, Column 4.

Col. 4:

- Enter sum of Columns 2, 3a and 3b. This total must equal Schedule Y-P, Line 4, Column 5.
- This total must also agree with a detailed asset list kept at your business and available for inspection by DOR. **Note:** If you do not provide an asset list on request, DOR may consider all assets taxable.

Col. 5: Enter total original cost of all **exempt** copiers (copiers used in the production process). Exempt copiers include:

- Copiers at a commercial printer used exclusively by employees to print customer copies
- Copiers at non-printers used exclusively to print labels and/or instructions sold with the product

Col. 6: Subtract Column 5 from Column 4. Enter this amount in Column 6. This amount is the total original cost of taxable equipment. Taxable equipment includes:

- Walk-up copy machines at a printing establishment used by the public
- All copiers used in printing material for internal use (ex: administrative services, invoices, and advertising brochures not sold)
- All telephone systems (communications equipment)
- All fax machines used primarily as copiers

Col. 7: 6-year index factors (composite useful life factors) are already entered in this column

Col. 8:

- Multiply Column 6 by Column 7. Enter this amount in Column 8. Repeat this for each entry.
- Calculate and enter the total indexed taxable value at the bottom of this column
- Enter this total on Schedule A, Line 5, Column 2

Schedule F – Furniture, Fixtures and Office Equipment

Report: All furniture, fixtures and office equipment

Include:

- All fully depreciated items still on site
- **PIP (Projects in progress) costs** – costs accumulated over multiple years until the project is complete. When the project is complete, the value is deleted from PIP and added to the most recent acquisition year.

Exclude:

- Computers, software, photocopiers, fax machines and office switchboards/telephone systems. Report on Schedules C, D, L or LC.
- Works of art. Report on Schedule O.

How to Report:

Col. 2: Enter total original cost as of January 1, 2016 on each Acquisition Year (Col. 1). This amount is last year's end of year balance from Schedule F, Column 4.

Col. 3a: Enter the total original cost of additions during calendar year 2016 (new purchases or previously purchased and transferred from another location) on the Acquisition Year line corresponding with the calendar year you acquired the item. Total Column 3a at the bottom. This value must equal Schedule Y-P, Line 5, Column 3.

Col. 3b: Enter deletions that occurred in 2016 on the Acquisition Year line corresponding with the calendar year you acquired the item. Total Column 3b at the bottom. This value must equal Schedule Y-P, Line 5, Column 4.

Col. 4:

- Enter sum of Columns 2, 3a and 3b. This total must equal Schedule Y-P, Line 5, Column 5.
- This total must also agree with a detailed asset list kept at your business and available for inspection by DOR. **Note:** If you do not provide an asset list on request, DOR may consider all assets taxable.

Col. 5: 10-year index factors (composite useful life factors) are already entered in this column

Col. 6:

- Multiply Column 4 by Column 5. Enter this amount in Column 6. Repeat this for each entry.
- Calculate and enter the total indexed taxable value at the bottom of this column
- Enter this total on Schedule A, Line 6, Column 2

Schedule S – Taxable Supplies and Expensed Assets

Report: All taxable items expensed (not capitalized). Include taxable assets physically located on the property that were not reported on another schedule. **Note:** These assets may last longer than one year.

Part 1 – Supplies

Report: Non-production supplies

Include supplies used in:

- Administrative functions
- Motor vehicle fuel
- Housekeeping
- Transportation
- Research and development
- Garage supplies
- Sales
- Heating fuel
- Building maintenance

Exclude: Factory supplies that render services to production, though not incorporated in the final product, including:

- Grease, oil and fuel for production machines
- Coke inventory
- Molding sand inventory
- Electroplating solution inventory

How to Report:

Choose your method of value determination below:

- **Physical inventory** – identify items on hand as of January 1, 2017 and report their costs
- **Percentage of annual expenses** – apply 1/12 (8.3 percent) to the total cost of supplies from the previous year, estimating supplies on hand January 1, 2017
- **Estimated value** – use this if there is no physical inventory or records documenting a value
- If you do not have non-production (taxable) supplies, check “No supplies”

Part 2 – Expensed Taxable Assets

Report: All taxable expensed assets

Include:

- All taxable items at this location on January 1, 2017 that you expensed (if not capitalized or reported on another schedule)
- Maintain an “expensed” asset list that is available for inspection by DOR

How to Report:

Col. 1: Select the basis for estimated market value

- **Physical inventory** – identify items on hand as of January 1, 2017
- **Estimated value** – use this if there is no physical inventory or records documenting a value
- If you do not have non-production (taxable) expensed assets, check “No expensed assets”

Col. 2: Enter the original cost

Col. 3: Enter your value of expensed taxable items

Total value of non-production (taxable) supplies and expensed items:

- Enter sum of the declared value from Part 1 and Part 2
- Enter this total on Schedule A, Line 10, Column 2

Schedule O – Other Property Not on Previous Schedules

Report: All owned property not previously reported on other schedules

Include: All fully depreciated items (if not capitalized or reported on another schedule)

Examples:

- 4-year life – pallets
- 10-year life – signs, unlicensed trailers, beer kegs, returnable containers
- 20-year life – tanks, silos, rail cars, mobile homes

How to Report:

Col. 1: Enter a complete, detailed description of the property

Col. 2: Select the asset life (see examples above)

Col. 3: Select Taxable or Exempt

Col. 4: Enter the year you acquired the property

Col. 5:

- Enter original cost of the property
- Enter total original cost of all property at the bottom of this column. This total cost must equal Schedule Y-P, Line 7, Column 5.

Col. 6:

- 4-yr index factor from Schedule C
- 10-yr index factor from Schedule F
- 20-yr index factor from Schedule N

Col. 7:

- Multiply Column 5 by Column 6. Enter this amount in Column 7. Repeat this for each entry.
- Calculate and enter the total indexed net taxable value of all other property at the bottom of this column
- Enter this total on Schedule A, Line 11, Column 2

Schedule C – Computers, Software and Fax Machines

Report: All single-function fax machines (not used as copiers), computers, software and related electronic data processing equipment (mainframes, personal computers, servers, terminals, monitors, disk and tape drives, and printers)

Include:

- All fully depreciated items still on site
- **PIP (Projects in progress) costs** – costs accumulated over multiple years until the project is complete. When the project is complete, the value is deleted from PIP and added to the most recent acquisition year.
- **Column 5 – report:**
 - Cost of all custom or production software defined as computers and software used to operate exempt production machines or for producing electronic templates, patterns, typesetting or page layout. **Note:** This equipment is exempt from property taxes as manufacturing machinery and equipment, under state law ([sec. 70.11\(27\)](#), [Wis. Stats.](#)).
- **Column 6 – report:**
 - All canned or prewritten (over-the-counter) software defined as computers, software and single-function fax machines exempt as administrative computers. **Note:** This equipment is exempt from property taxes as administrative computers under state law ([sec. 70.11\(39\)](#) or [sec. 70.11\(39m\)](#), [Wis. Stats.](#)).

Exclude:

- Office furniture and equipment including computer workstations and cabinets. Report on Schedule F.
- Copiers, multi-function fax machines and office/telephone systems. Report on Schedule D.
- Production machines with embedded computerized components. Report on Schedule M.
- Multi-functional devices (MFDs) – combined copier, printer and fax machine. Report on Schedule D.

How to Report:

- Col. 2: Enter total original cost as of January 1, 2016 on each Acquisition Year (Col. 1). This amount is last year's end of year balance from Schedule C, Column 4.
- Col. 3a: Enter the total original cost of additions during calendar year 2016 (new purchases or previously purchased and transferred from another location) on the Acquisition Year line corresponding with the calendar year you acquired the item. Total Column 3a at the bottom. This value must equal Schedule Y-P, Line 5, Column 3
- Col. 3b: Enter deletions that occurred in 2016 on the Acquisition Year line corresponding with the calendar year you acquired the item. Total Column 3b at the bottom. This value must equal Schedule Y-P, Line 5, Column 4
- Col. 4: Enter sum of Columns 2, 3a and 3b. This total must equal Schedule Y-P, Line 9, Column 5.
- This total must also agree with a detailed asset list kept at your business and available for inspection by DOR.
 - Note: If you do not provide an asset list on request, DOR may consider all assets taxable.
- Col. 5: Enter total original costs of all exempt production computers and custom software (computers and custom software used in the production process)
- Col. 6: Subtract Column 5 from Column 4. Enter this amount in Column 6. This amount is the total original cost of administrative computers, canned software and single-function fax machines.
- Col. 7: 4-year index factors (composite useful life factors) are already entered in this column
- Col. 8:
 - Multiply Column 6 by Column 7. Enter this amount in Column 8. Repeat this for each entry.
 - Calculate and enter the total indexed value at the bottom.
 - Do not carry this value forward.

Schedule L – Leased (and Rented or Loaned) Items

Report: All leased (and rented or loaned) items **except computers, software and fax machines** (used as copiers) that are on your premises as of January 1, 2017. **Note:** You must report all non-owned equipment on the premises regardless who pays the tax.

Include: Capitalized leases

Exclude:

- Any leased (and rented or loaned) items removed from your premises before January 1, 2017
- Leased over-the-road vehicles
- Report leased computers, software and fax machines (not used as copiers) on Schedule LC
- Leased buildings

How to Report:

Col. 1:

- Enter requested owner/lessor information
- If multiple leases have the same owner/lessor information, enter "Same as above" in the appropriate owner/lessor sections

Col. 2:

- Enter requested equipment information (property type, description, brand name, model no., total quantity, serial no.)
- It is best to enter equipment assets under separate leases. However, you can combine leases if the "Equipment Information" (Col. 2) and the "Lease or Asset Information" (Col. 3) are identical for each individual asset.
 - **Example:** If you have three forklifts with the same brand name, model number, lease inception date and term, and the same gross annual rent or original selling price, you can enter "3" in "Total quantity" field
 - **Note:** "Serial no." field – if you enter a number greater than "1" in the "Total quantity" field, you do not need to enter a serial number

Col. 3: Enter requested lease or asset information (lease no., start date, term (years), total gross annual rent)

- Col. 4: If known, enter total original selling price and acquisition year or total current selling price used for "Total quantity" in Column 2. If the "Total quantity" in Column 2 is greater than 1, multiply the total quantity by the original or current selling price and enter that amount in this column under "Total original selling price or "Total current selling price used."
- Note:** These amounts are important for valuation purposes.

Col. 5:

- If the property is capitalized (included on Schedules M, N, D or F), select the schedule where it is capitalized.
- If the property is exempt machinery and equipment (M&E), check "Yes."

Col. 6: If the asset was not capitalized and is not exempt (in Column 5), you must estimate the current market value

Estimated Market Value – is based on the "Method of Valuation" (original selling price, current selling price, gross annual rent)

Valuation methods:

1. **Original Selling Price** – below are the life factor examples used to calculate current value:

- **Machinery and Equipment** – 10-year life factors (see Schedule M, Column 7)
- **Boilers and tanks** – 20-year life factors (see Schedule N, Column 5)
- **Copiers** – 6-year life factors (see Schedule D, Column 7)
- **Furniture and Fixtures** – 10-year life factors (see Schedule F, Column 5)

Example: If you lease a forklift starting in 2016, take the original selling price and multiply it by .925 (10-year life factor from Schedule M) to get the Estimated Market Value

2. **Current Selling Price** – current selling price equals the Estimated Market Value

3. **Gross Annual Rent** – gross annual rent multiplied by 3 equals the Estimated Market Value

Note:

- If you are e-filing, the "Estimated Market Value" is calculated after you select the Method of valuation and based on information entered in each prior field
- If you are paper-filing, select your method of valuation – original selling price, current selling price or gross annual rent

Total of all pages:

- Enter **total** estimated market value. If you complete more than one page of leases, calculate total of all pages
- Enter this total on Schedule A, Line 7, Column 2

Note: DOR will cross-check this schedule with reports filed by lessors (M-L Forms).

Schedule LC – Leased (and Rented or Loaned) Computers, Software and Fax Machines (not used as copiers)

Report: All leased (and rented or loaned) computers, software and fax machines (not used as copiers) on your premises as of January 1, 2017. **Note:** You must report all non-owned equipment on the premises regardless who pays the tax.

Include: Capitalized leased computers

Exclude:

- Any leased (and rented or loaned) computers, software and fax machines (not used as copiers) removed from your premises before January 1, 2017
- Report all other leased items on Schedule L

How to Report:

Col. 1:

- Enter requested owner/lessor information
- If multiple leases have the same owner/lessor information, enter "Same as above" in the appropriate owner/lessor sections

Col. 2:

- Enter requested equipment information
- It is best to enter equipment assets under separate leases. However, you can combine leases if the "Equipment Information" (Col. 2) and the "Lease or Asset Information" (Col. 3) are identical for the each individual asset.
 - **Example:** If you have three computers with the same brand name, model number, lease inception date and term, and the same gross annual rent or original selling price, you can enter "3" in "Total quantity" field
 - **Note:** "Serial no." field – if you enter a number greater than "1" in the "Total quantity" field, you do not need to enter a serial number

Col. 3: Enter requested lease or asset information

Col. 4: If known, enter total original selling price and acquisition year or total current selling price used for "Total quantity" in Column 2. If the "Total quantity" in Column 2 is greater than 1, multiply the total quantity by the original or current selling price and enter that amount in this column under "Total original selling price" or "Total current selling price used".

Note: These amounts are important for valuation purposes.

Col. 5:

- If the property is capitalized (included on Schedule C or D), enter the schedule where it is capitalized.
- If the property is exempt production computer equipment (associated with machinery and equipment in the production area), check "Yes."

Col. 6:

Estimated Market Value – is based on the "Method of Valuation" (original selling price, current selling price, gross annual rent)

Valuation methods:

1. **Original Selling Price** – below are the life factor examples used to calculate current value:

- **Computers and Software** – 4-year life factors from Schedule C, Column 7
- **Fax Machine not used for copying** – 6-year life factors from Schedule D, Column 7

2. **Current Selling Price** – current selling price equals the Estimated Market Value

3. **Gross Annual Rent** – gross annual rent multiplied by 3 equals the Estimated Market Value

Note:

- If you are e-filing, the "Estimated Market Value" is calculated after you select the Method of valuation and based on information entered in each prior field
- If you are paper-filing, select your method of valuation - original selling price, current selling price or gross annual rent

Total of all pages:

- Enter **total** estimated market value. If you complete more than one page of leased computers, calculate the total of all pages.
- Do not carry this value forward

Note: DOR will cross-check this schedule with reports filed by lessors (M-L Forms).

Schedule Y-P – Summary of Accounting Records

Complete Parts 1 and 2 of Schedule Y-P

Report:

- Total personal property original costs from your accounting records
- Summarize and report **all** property types

Include:

All information as it appears in your accounting records, including:

- All fully depreciated items still on site
- **PIP (Projects in progress) costs** – costs accumulated over multiple years until the project is complete. When the project is complete, the value is deleted from PIP and added to the most recent acquisition year.

Property Type:

- **Building components** (Line 6)
 - Normally assessed as real estate (ex: heating, lighting, plumbing, remodeling, office finish, land improvements) that you capitalized as personal property because of investment tax credit or other considerations
 - Report the building components as leasehold improvements on Schedule LI

- **Vehicles** (Line 10)
 - There is no separate schedule for vehicles
 - Report on Part 1, Line 10 – total original costs of all **licensed** motor vehicles designed for over-the-road use (ex: automobile, motor bicycle, motor bus, motorcycle, motor truck, moped, road tractor, snowmobile, truck tractor, truck trailer, or semitrailer used in connection)
- **Waste Treatment** (Line 11)
 - There is no separate schedule for waste treatment assets
 - Report on Part 1, Line 11 – total original cost of all waste treatment assets exempt under state law (sec. 70.11(21)(am), Wis. Stats.)
 - **Note:** Keep an asset list for your waste treatment equipment. Include its acquisition date and original cost. This information will be requested during an audit of your property.

Part 1 – How to Report

- Col. 2: Enter the cost balance as of January 1, 2016 for rows 1 – 11 (if applicable). Values are only necessary for the schedules you selected. Refer to last year's Schedule Y-P, Column 5.
- Col. 3: Enter additions that occurred in 2016. Include Projects in Progress (PIP) cost from the appropriate schedules.
- Col. 4: Enter deletions that occurred in 2016
- Col. 5: Calculate the net amount by either adding the value in Column 3 to Column 2, or subtracting the value in Column 4 from Column 2, and enter balance in Column 5. Repeat this for each row of assets (1 – 11 if applicable).
- Col. 2-5, Line 12: Enter the total of Lines 1-11 in the appropriate column

Part 2 – Classify Items as Real Estate or Personal Property

- To help prevent double assessments, identify how you reported each listed asset (as real estate or personal property)
- Check the appropriate box for each item

Submitting Your Return Electronically

- **Check for errors** – click “Check for errors” to view errors. Double click the error messages to view the field(s) that needs correcting. You must correct all errors to submit your return.
- **Declaration Statement** – to submit your return, you must read the statement and check “Yes”
- **Submit Return** – after you reviewed your return for accuracy and agreed with the statement by checking “Yes,” select “Submit Return”
 - If your return has no errors – you’ll receive a confirmation message that DOR received your return
 - If your return has errors – messages will appear in the “Error Messages” box. Double click the error messages to view the field that needs correcting. You must correct all errors to submit your return.