

# Wisconsin Electronic Real Estate Transfer Return (RETR) Instructions

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## Getting started

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Click the "Start" button to begin a new return or restore a previously saved RETR:

- **New return** – select the county where the property is located. If the property is in more than one county, you must complete an RETR for each county. Click "Next."
- **Restore a saved file** – click "Restore Saved Information" and browse for the saved file. Once you locate the file, Select "Upload File" to begin.

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## 1. Grantors

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**Grantor information is mandatory:**

- If more than one grantor is conveying the property, click the "Add grantor" button; complete the information for that grantor
- If you need to remove a grantor, use the "Delete grantor" button next to the Grantor heading

**Grantor type** – from the dropdown menu, select Individual (a person) or the type of entity conveying an interest in the property. This is the seller, if property is transferred by a sale.

**Individual** – enter last name, first name, middle initial (optional) and Social security number (SSN). If grantors are a husband and wife with the **same last name**, they may enter as one grantor placing both first names, (ex: John and Jane) in the First name field. Enter either person's SSN, not both.

**Entity information** – if "Other," you must enter an explanation (ex: governmental agency, church, non-profit, estate). Enter the entity's full name and Federal Employer's Identification Number (FEIN).

**SSN or FEIN** – if a SSN or FEIN for any grantor is not available when submitting, enter all 9s (999999999) in this field. This form is secure and only the Wisconsin Department of Revenue (DOR) has access to the SSN or FEIN once submitted. The SSN or FEIN only appear on a saved file and in the RETR's printed Summary Section.

**Grantor address** – enter the address where the grantor can be contacted by mail. When completing this field for an out of country address, enter all 9s for the zip code. Also enter the grantor's name and full mailing address at the top of the "Legal description" Section.

- **Phone number** – is needed if the local assessor or Wisconsin Department of Revenue needs clarification. Questions can often be resolved over the phone.
- **Email** – this field is optional. An email address is only used to send notification when the document is recorded and provide a link to view the Receipt and transfer return.

**Grantor/Grantee relationship** – check the appropriate relationship description between the grantor and grantee. You may select more than one (except "No relationship"). If you select "No relationship," **do not** select any other relationship.

**Note:** If you check "Family" or "Other," you must enter an explanation.

**Ownership** – select the ownership interest transferred. If you select "Partial" or "Other," you must enter an explanation (ex: half interest, life estate, mineral rights).

**Rights retained** – from the dropdown menu, select which rights are retained or select "None." You must make a selection. If you select "Other," you must enter an explanation (ex: timber rights, mineral rights, improvements only).

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## 2. Grantees

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**Grantee information is mandatory:**

- If more than one grantee is receiving the property, click the "Add grantee" button; complete the information for that grantee
- If you need to remove a grantee, use the "Delete grantee" button next to the Grantee heading

**Grantee type** – from the dropdown menu, select Individual (a person) or the type of entity conveying an interest in the property. This is the buyer, if property is transferred by a sale.

**Individual** – enter last name, first name, middle initial (optional) and Social security number (SSN). If grantees are a husband and wife with the **same last name**, they may enter as one grantee placing both first names, (ex: John and Jane) in the First name field. Enter either person's SSN, not both.

**Entity information** – if "Other," you must enter an explanation (ex: governmental agency, church, non-profit, estate). Enter the entity's full name and Federal Employer's Identification Number (FEIN).

**SSN or FEIN** – if a SSN or FEIN for any grantee is not available when submitting, enter all 9s (999999999) in this field. This form is secure and only DOR has access to the SSN or FEIN once submitted. The SSN or FEIN only appear on a saved file and on the RETR's printed Summary page.

**Grantee address** – enter the address where the grantee can be contacted by mail. When completing this field for an out of country address, enter all 9s for the zip code. Also enter the grantee's name and full mailing address at the top of the "Legal description" Section.

- **Phone number** – is needed if the local assessor or Wisconsin Department of Revenue needs clarification. Questions can often be resolved over the phone.
- **Email** – this field is optional. An email address is only used to send notification when the document is recorded and provide a link to view the Receipt and transfer return.

**Tax Bill Address** – check box if the tax bill should be sent to the grantee’s address you entered above. **Note:** If there are additional grantees, a box for the Tax Bill appears for each grantee; you can only check one box. If the tax bill should be sent to an address other than the grantee's, enter the "Tax bill mailing address" information in the "Transfer" Section.

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### 3. Parcels

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Parcel information is mandatory. If more than one parcel is conveyed, click the "Add parcels" button; complete the information for each parcel that is on the deed and click the "Update" button.

**County** – verify the property is located in the county listed. If the county is correct, continue. If the county is incorrect, select the "Quit" button and start the RETR again.

**Note:** You must enter and complete a minimum of five parcels. If you have additional parcels, you must list them in the "Legal description" Section. The Register of Deeds will reject the electronic Real Estate Transfer if a minimum of five parcel sections are not completed and the additional parcels are not listed in the "Legal description" Section.

**Municipality** – from the dropdown menu, select the municipality where the property is located. Only the municipalities for the selected county are listed in alpha order. This field defaults to the first alpha municipality. **Important:** Make sure you select the correct municipality type, as many names are the same for a town, village or city.

- **All of** – select if the parcel conveyed is the entire parcel, not subdivided (split) into smaller parcels
- **Part of** – select if the parcel was created (split) from a larger parcel into a smaller parcel
- **Parcel number** – enter the parcel number. Click the "Light Bulb" to view the proper format for the municipality. The parcel number is located on the property tax bill and is also shown on the deed as "Parcel Identification Number (PIN)." If this conveyance is a "split" (part of), enter the existing parcel number from which this parcel was created.

**Primary residence** – it is mandatory to select "Yes" or "No":

- **Yes** – select if the grantee(s) will use this parcel as a primary residence. By selecting yes, the Grantee verifies, under penalty of law, that the property is the grantee's primary residence.
- **No** – select if the grantee(s) will not use this parcel as a primary residence (ex: vacation home, rental).

Primary residence definition:

- Dwelling where an individual lives most of the time and to which, when temporarily away, the individual returns, except that no individual may have more than one primary residence at any time
- Includes a dwelling located in this state and lived in by an individual for more than six months during a year in which the individual lived only part of the year in this state
- If there are multiple parcels on the document and RETR, you can only claim **one** as a Primary Residence. Is used for the Lottery & Gaming Credit claimed as Primary Residence under Administrative rule (tax 20.05 (13), Wis. Adm. Code). Grantee must notify the County Treasurer within 30 days of the date on which the property no longer is used as the Grantee's primary residence. Lottery & Gaming Credit claimed as Primary Residence under state law (sec. 79.10 (10)(a), Wis. Stats.), beginning with property taxes levied in 1999, the owner of a principal dwelling may claim the credit under sub. (9)(bm) by applying for the credit on a form prescribed by DOR.

**Physical property address** – enter street address of the property transferred. If improved rural property with no street address, list the fire number. If vacant property or the property has no actual address or fire number, list abutting road name; or road or intersection used to access the property.

**Complete the field that applies (based on the property legal description)** – Section, Township, Range *or* Subdivision/Condominium, Lot/Unit #, Block

- **Section, Township and Range** – enter the numbers only in each field and select East or West for range. North for township is the default. If you use these fields, you must complete the "Legal description" Section with the legal description as shown on the instrument of conveyance. If you use these fields, completion of the "Subdivision / Condominium name, Lot / Unit #, and Block" is not required.
- **Subdivision / Condominium name, Lot / Unit #, and Block** – enter the name of the subdivision or condominium and lot or unit number. If a condominium, leave "Block" blank and if the subdivision does not have a block number, leave it blank. If you use these fields, completion of the "Section, Township and Range" and "Legal description" Sections are optional.

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## 4. Legal description

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The description is the legally accepted statement identifying the location and boundaries of the transferred property. It is listed on the instrument of conveyance (ex: deed). Enter the legal description as shown on the instrument of conveyance. You may enter the Legal description by typing or copying and pasting from another application. The box holds up to 16 pages.

**Note:** Microsoft symbols (from Microsoft Word) will not properly appear in the eRETR legal description. Instead, create the symbols using "Alt-Key Codes" which should work with any software application:

- Hold the "Alt key" while typing "34" or "39" on the number key pad – a " or a ' will appear
- To type the 'degree' symbol for legal descriptions – hold the Alt key while typing "0176" on the number keypad and a ° will appear

### Is a legal description needed?

- **Must enter a legal description** – if you entered information in the Section, Township and Range fields in the Parcels Section
- **Optional** – if you entered information in the Subdivision/Condominium name, Lot/Unit #, and Block fields in the Parcels Section

**Number of parcels** – if you are recording more than one parcel, you must enter **all** legal descriptions in this Section. Enter the legal descriptions in the order they are listed in the "Parcels" Section.

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## 5. Physical description

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If you are recording multiple parcels, enter information for the principal parcel in this section. The principal parcel is defined as the one where the Primary Residence or highest-value structure among the multiple parcels is located.

**Property type** – from the dropdown menu, select the best description for the property. You can only select one type. If you select "Other," you must enter an explanation (ex: timber rights, mineral rights, air rights, easement, building only). **Note:** If the land is with well and septic only, select "Land, Buildings" from the menu.

**Predominant Use** – from the dropdown menu, select the best description for the use planned by the grantee, if:

- **Multi-family** – enter "Number of units." This field (Number of units) is required.
- **Commercial** – describe the type of business use (ex: tavern, office, gas station, restaurant)
- **Manufacturing/Telephone Co.** – describe the type of business use (ex: telephone, cheese factory, print shop, saw mill)
- **Utility** – describe the type of utility (ex: railroad, airline, pipeline)
- **Miscellaneous** – describe the intended use (ex: residential, recreational, forestry)

**Lot square footage or Total acres** – must enter either the lot's square footage or total acres unless property is a condominium, then size and acres are not needed. Round the lot's square footage to nearest whole foot and acres to nearest tenth. If you do not know the actual square footage or acres, enter your best estimate. These fields are for the **Total** of all properties listed on the document and are used to develop the "economic unit" of the transaction (1 acre = 43,560 sq. ft., ½ acre = 21,780 sq. ft., and ¼ acre = 10,890 sq. ft.).

**MFL/PFC Acres** – enter number of acres of Managed Forest Lands (MFL) or Private Forest Crop (PFC). These are DNR Forestry Programs located in Chapter 77 of the Wisconsin Statutes. **Note:** Owners of managed forest lands and forest crops are required by law to notify the Wisconsin Department of Natural Resources when transferring ownership. For more information visit: [dnr.wi.gov/forestry/ftax/](http://dnr.wi.gov/forestry/ftax/)

**Feet of Water Frontage** – enter number of water frontage footage. If you do not know the exact footage, enter your best estimate.

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## 6. Transfer

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**Transfer type** – check the best description for the type of transfer. You may check more than one.

**Sale:**

- **Part sale and part gift** – select sale and gift
- **Part sale/part gift between parent and child** – in the "Fee computation" Section, enter the real estate's total value in the "Total value of real estate transferred" box and enter the sales value in the "Value subject to fee." From the dropdown menu, select "Transfer Exemption 8 – Gift Parent/Children."
- **Note:** With these entries, the gift portion is exempt from transfer fee
- If you select "Other," explain the type of transfer (ex: per divorce decree, funding LLC)

**Conveyance:**

- **Conveyance date** – from the calendar, select the closing date. If you are unsure of the date, enter the date the document was signed by the grantor. The "date of conveyance" is the date the instrument is signed and delivered per state law (sec. 706.02(1), Wis. Stats.). **Note:** The date of conveyance cannot be after the date the document is to be recorded.
- **Conveyance document type** – from the dropdown menu, select the type of document you are recording. If you select "Other," you must explain the type of document (ex: Trustee's Deed, Assignment of land contract, Sheriff's Deed).

**Tax bill mailing address** – it is mandatory to complete if you did not check the "Tax Bill Address" box in Grantee Section. Enter the name and address where the tax bill should be sent. If to an entity (ex: bank, mortgage co.), enter the name of the entity in the "Last name/Entity name field". **Note:** If you checked the box in the Grantee Section, the address entered for the grantee is used for mailing the tax bill.

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## 7. Financing

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Check the best description of your financing source(s). You may check more than one, unless you select "No financing involved."

**Example:** Buyer is getting a bank loan and the seller is providing a short term loan. Check both boxes: "Financial institution – conventional" and "Obtained from seller." If you select "No financing involved," **do not** select any other descriptions. If you do, you will see a Stop Sign explaining that you cannot make another selection.

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## 8. Weatherization

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### Rental Weatherization Standards

**Yes:**

- Select if the property is subject to the Department of Safety and Professional Services Chapter SPS 367, Rental Weatherization Code
- Submit a Transfer Authorization (ex: Certificate of Compliance, Stipulation, Waiver or Satisfaction of Compliance) with the deed or document of conveyance and **receipt**. For more information, see Chapter SPS 367, Wis. Adm. Code.

**No:**

- Select if not subject to the Department of Safety and Professional Services Chapter SPS 367, Rental Weatherization Code
- Select the proper exclusion code from the dropdown menu
  - W-11 – you must enter an explanation
  - W-12 – enter the document number of the previously recorded Certificate of Compliance

### **Rental Unit Energy Efficiency exclusion code, Chapter SPS 367, per state law (sec. 101.122(6), Wis. Stats.)**

Proof of certification or exclusion required for recordation. "A register of deeds may not accept for recording any deed or other document of transfer of real estate which includes a rental unit unless the deed or document is accompanied by the certificate required under sub. (4)(a), a waiver under sub. (4)(b) or a stipulation under sub. (4)(c). The department shall prescribe for use under state law (sec. 77.22 (2), Wis. Stats.), a form setting forth the reasons why transferred real estate is not subject to certification under sub. (4)(a), waiver under sub. (4)(b) or stipulation under sub. (4)(c). A register of deeds shall record the certificate, waiver or stipulation. Penalties apply under sec. 101.122(7)(b), Wis. Stats. Any person who offers documents evidencing transfer of ownership for recordation and who, with intent to evade the requirements of this section, falsely states on the form under sec. 77.22(1), Wis. Stats. that the real property involved does not include a rental unit may be required to forfeit not more than \$500 per dwelling unit in the rental unit being transferred."

For more information, visit: [dsps.wi.gov/Programs/Industry-Services/Industry-Services-Programs/Rental-Weatherization](https://dsps.wi.gov/Programs/Industry-Services/Industry-Services-Programs/Rental-Weatherization)

### **Weatherization Exclusion Codes**

- **W1 – Owner-Occupancy** – building has one to four units and will be occupied by purchaser as a primary or secondary residence for at least one year beginning within 60 days of transfer. (Chapter SPS 367.02(2)(a).) A stipulation to have the property certified is needed if the owner cannot owner-occupy a unit within 60 days of closing. The stipulation may be cancelled if the owner-occupancy occurs within the first year.  
**Owner** – is defined as one having a legal or equitable interest in a rental unit, under state law (Chapter SPS 367.04(15) and sec. 101.122(1)(d), Wis. Stats.). Companies and corporations cannot occupy a dwelling and therefore do not qualify for this exclusion. An owner may claim no more than two dwelling units as owner-occupied. In multiple-use buildings, an owner may claim W-1 only if the residential portion of the building is occupied by him or her. (Mix of residential and nonresidential) (Chapter SPS 67.02(2))
- **W3 – Transfer Fee Exempt** – this is an exempt transfer per state law (sec. 77.25, Wis. Stats.). All transfers that are exempt from paying a real estate transfer fee are also exempt from the Rental Unit Energy Efficiency Code, except for transfers listed under sec. 77.25(1), (2r) and (21), Wis. Stats. These transfers are subject to the code. (Chapter SPS sec. 367.03(1)(b)1)
- **W4 – Seasonal Use** – dwelling unit(s) that are not rented between November 1 and March 31 of each year.. Use for vacation homes and cottages that will never be rented out during the heating season. Does not include rehabilitated or renovated properties temporarily vacant while being worked on. Such transactions are subject to code, including those intended for sale to owner-occupant. (Chapter SPS 367.02(2)(d))
- **W-5 – Licensed Facilities** – building is a Department of Health and Family Services regulated Hospital, Nursing Home, Hotel, Motel, Tourist Rooming House or Bed and Breakfast Inn. (Chapter SPS 367.02(2)(g))
- **W-6 – Bankruptcy** – transfer in court declared bankruptcy to a party with a previous interest in the property. Grantee must have had a financial interest in the building prior to this transaction (ex: lender or seller under a land contract). Subsequent transfers are not excluded. (Chapter SPS 367.03(1)(b)5)

- **W-7 – Non-Residential** – vacant land, non-residential property or manufactured (mobile) home. (Chapter SPS 367.02(2)(f)). No building may be classified as non-residential if there is one or more residential units in the structure. All manufactured (mobile) homes are exempt from the code even if they are no longer mobile, and even if they have large additions to the original home. Mobile homes are covered under federal energy conservation standards. Residential units in areas zoned "commercial" and mixed-use buildings such as commercial use and residential use are subject to Chapter SPS 367, Wis. Admin. Code.
- **W-8 – Energy Code Compliant** – building constructed after December 1, 1978 (built under Uniform Dwelling Code Standards (UDC) which contains 1 or 2 dwelling units; or any building with more than two dwelling units constructed after April 15, 1976 (built under commercial building code standards). (Chapter SPS 367.02(2)(b) & (c).) For this exclusion, use the date the owner submitted a request for a permit or for plan approval from the municipality or Department of Safety and Professional Services. If no building permit record is available, sanitary or zoning permits or assessment records could help define the building's age.
- **W-9 – No Majority Interest Change** – partnership, stock or other conveyance or assignment that does not create or change a controlling interest of 51 percent or more. (Chapter SPS 367.04(15) & (20), (sec. 101.122(1)(f), Wis. Stats.) This exclusion code is appropriate when: 1) Condo time-shares are transferred. 2) Buyer already had controlling interest of at least 51 percent and is purchasing additional interest in same real estate. 3) A and B each hold 50 percent interest when C buys out A. Transfer does not create or change controlling interest. 4) Corporation or partnership to individuals at the same percent of ownership. Exclusion does not apply when one partner holding 50 percent interest buys out the other partner thereby creating a controlling interest where none existed before. Unless the deed or other document specifies otherwise, it is assumed "Tenancy in Common" and "Joint Tenancy" to be equal shares of ownership. (Chapter SPS 367.04(20)).
- **W-11 – Other** – other, including court judgment; other probate besides state law (sec.77.25 (11), Wis. Stats.); no rent situations (ex: in a life estate, condo or co-op conversion). (Explanation required for use by Department of Safety and Professional Services). Includes all court-ordered sales not exempt by 77.25, Wis. Stats. (Chapter SPS 367.04(20)). Use in probate situations when personal representative deed transfers real estate from the estate to grantees (including third parties totally unrelated to the deceased). (Chapter SPS 367.04(20) (stats). May be used in life estate situations wherein the building is a single-family dwelling and there are no other units being rented out. (Chapter SPS 367.04(17) Transfer to a condominium or housing cooperative may use this exclusion. (Chapter SPS 367.04(20)(3). This exclusion is not appropriate in situations where parents purchase a building their children occupy, regardless of how the mortgage payments are made. Such transactions are subject to the code.
- **W-12 – Pre-Existing Certificate of Compliance** – building has a recorded Certificate of Compliance from Department of Safety and Professional Services. Enter Register of Deeds document number of recorded certificate. (Chapter SPS 367.02 (1))
- **W-13 – Condominium Exclusion** – this is a condominium which is in a building containing three or more units. (Chapter SPS 67.02 (2)(e))

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## 9. Fee computation

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**Note:** Enter **all** values as whole numbers. Do not include commas, decimal points or dollar signs. Round up all values to the nearest hundred dollars (ex: Sale price is \$11,520. Enter 11600).

### Total value of real estate transferred:

- Enter only the value of real estate being transferred
- If a partial interest is conveyed, enter only the value being conveyed and not the entire parcel value.  
**Note:** Enter a part interest in the "Grantor" Section under "Ownership." Check "Partial" or "Other" and include an explanation.
- For a sale, enter the consideration paid or to be paid for the real estate, including any liens (mortgages)
- For a gift, nominal consideration or exchange, enter the current fair market value. If the property was not appraised, you can find the estimated fair market value from the most recent property tax bill.
- Do not include personal property as listed on "Value of personal property," however, do include the value on "Value of property exempt from local property tax."

### Value subject to fee

Enter the value of real estate that is subject to the transfer fee. This value may be:

- **Totally subject to fee** – "Value subject to fee" is the same as "Total value of real estate transferred."  
**Example:** "Total value of real estate is \$100,000. Enter 100000 in "Total value of real estate transferred" and enter 100000 in "Value subject to fee." The transfer fee amount due automatically calculates to \$300.00.
- **Partially exempt** – "Value subject to fee" is less than the "Total value of real estate transferred."  
**Example:** "Total value of real estate is \$100,000 (\$50,000 is a gift and \$50,000 is a sale between parent and child). Enter 100000 in "Total value of real estate transferred" and enter 50000 in "Value subject to fee" and select "8 - Gift Parent/Children" in "Transfer fee exemption number." The transfer fee amount due automatically calculates to \$150.00.
- **Totally exempt** – "Value subject to Fee" is zero  
**Example:** Total real estate value of \$100,000 is a gift (no consideration) between parent and child, the total value subject to fee is \$0.00 as it exempt per state law (sec.77.25(8), Wis. Stats). Enter 100000 in "Total value of real estate," enter 0 in "Value subject to Fee" and select "8-Gift Parent/Children" in "Transfer fee exemption number." The transfer fee amount due automatically calculates to \$0.00.

### Transfer fee due

The grantor of real estate must pay a real estate transfer fee at the rate of 30 cents for each \$100 of value or fraction thereof on every conveyance not exempted or excluded under state law (sec. 77.22(1), Wis. Stats.). The fee automatically calculates on value entered in "Value subject to fee." **Example:** Value of real estate subject to fee is \$100,000 x .003 = \$300.00 fee.

Transfer fee for deed in satisfaction of original land contract dated December 17, 1971 through August 31, 1981 is 10 cents per \$100.00.

### To complete the RETR for the old one mill rate:

#### In the "Transfer" Section of the RETR:

- Select "Deed in satisfaction of land contract" and also "Other." In the "Explain if Other" box, enter "land contract dated mm/dd/yyyy one mill payment."

#### In the "Fee Computation" Section of the RETR:

- Total value of real estate transferred = value of original land contract
- Value subject to fee = one-third the value of the original land contract (the fee calculate out to amount based upon .001)
- Select transfer fee exemption number – "17 - Sat. Land Contract" since the "Value subject to fee" is less than the "Total value of real estate transferred"
- Provide the document number and date of the original land contact in the appropriate boxes for claiming Exemption 17

### Transfer exemption number

Select the transfer exemption from fee if the transfer is exempt by one of the exemptions listed below:

- **Exemption 3** – if selected, enter the document number of the deed this deed is correcting (sec. 77.25 (3), Wis. Stats.)
- **Exemption 17** – if selected, enter document number (Land Contract) where fee was previously paid and enter the date of the original land contract (sec. 77.25 (17), Wis. Stats.)
- **Exemption 11m** – if selected, enter document number of recorded deed designating the beneficiary (sec. 77.25 (11m), Wis. Stats.)

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## 10. Chapter 77.25 Exemptions from fee

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### The Chapter 77.25 fees listed below do not apply to a conveyance:

- 1** – Prior to the effective date of this subchapter (October 1, 1969)
- 2** – From the United States or from this state or from any instrumentality, agency or subdivision of either
- 2g** – By gift, to the United States or to this state or to any instrumentality, agency or subdivision of either
- 2r** – Under state law (sec.236.29 (1) or (2) or 236.34(1) (c), Wis. Stats.), or for the purpose of a road, street or highway, to the United States or to this state or to any instrumentality, agency or subdivision of either
- 3** – Which, executed for nominal, inadequate or no consideration, confirms, corrects or reforms a conveyance previously recorded. **Note:** If you enter Exemption 3 (sec. 77.25 (3), Wis. Stats.), enter document number (deed) it corrects in box below.
- 4** – On sale for delinquent taxes or assessments
- 5** – On partition (means the division among several persons of real property, including noncontiguous real property that belongs to them as co-owners. See state law (sec.77.21 (1k), Wis. Stats.).
- 6** – Pursuant to mergers of entities. "Mergers of entities" means the merger or combination of two or more corporations, non-stock corporations, limited liability companies, limited partnerships, or other entities, or any combination thereof, under a plan of merger or a plan of consolidation permitted by the laws that govern the entities

- 6d** – Pursuant to partnerships filing or canceling a statement of qualification under state law (sec. 178.0901, Wis. Stats.) or a corresponding statement under the law of another jurisdiction
- 6m** – Pursuant to the conversion of a business entity to another form of business entity under state law (sec. 178.1141, 179.76, 180.1161, 181.1161, or 183.1207, Wis. Stats.) if after the conversion, the ownership interests in the new entity are identical with the ownership interests in the original entity immediately preceding the conversion.
- 6q** – Pursuant to an interest exchange under state law (sec. 178.1131, Wis. Stats.)
- 6t** – Pursuant to a domestication under state law (sec. 178.1151, Wis. Stats.)
- 7** – By a subsidiary corporation to its parent for no consideration, nominal consideration or in sole consideration or cancellation, surrender or transfer of capital stock between parent and subsidiary corporation
- 8** – Between parent and child, stepparent and stepchild, parent and son-in-law, or parent and daughter-in-law for nominal or no consideration
- 8m** – Between spouse and spouse (effective September 1, 1996)
- 8n** – Between an individual and his or her domestic partner under Ch. 770
- 9** – Between agent and principal or from a trustee to a beneficiary without actual consideration
- 10** – Solely in order to provide or release security for a debt
- 10m** – Solely to designate a TOD beneficiary under state law (sec. 705.15, Wis. Stats.)
- 11** – By will, descent or survivorship
- 11m** – By non-probate transfer on death under state law (sec. 705.15, Wis. Stats.). **Note:** If you entered Exemption 11m, enter document number of recorded deed designating the beneficiary in box provided. (sec. 77.25 (11m), Wis. Stats.)
- 12** – Pursuant to or in lieu of condemnation
- 13** – Of real estate having a value of \$1,000 or less
- 14** – Under a foreclosure or a deed in lieu of a foreclosure to a person holding a mortgage or to a seller under a land contract
- 15** – Between a corporation and its shareholders if all the stock is owned by persons who are related to each other as spouses, lineal ascendants, lineal descendants, or siblings, whether by blood or adoption, or as spouses of siblings if the transfer is for no consideration except the assumption of debt or stock of the corporation and if the corporation owned the property for at least three years
- 15m** – Between a partnership and one or more partners if all the partners are related to each other as spouses, lineal ascendants, lineal descendants, or siblings, whether by blood or adoption, or as spouses of siblings and if the transfer is for no consideration other than the assumption of debt or an interest in the partnership (effective July 1, 1992)
- 15s** – Between a limited liability company and one or more of its members if all the members are related to each other as spouses, lineal ascendants, lineal descendants, or siblings, whether by blood or adoption, or as spouses of siblings and if the transfer is for no consideration other than the assumption of debt or an interest in the limited liability company (effective January 1, 1994)

- 16 – To a trust if a transfer from the grantor to the beneficiary of the trust would be exempt under this section
- 17 – Of a deed executed in fulfillment of a land contract if the proper fee was paid when the land contract or an instrument evidencing the land contract was recorded. **Note:** If you entered Exemption 17, enter document number (Land Contract) where fee was previously paid (sec.77.25 (17), Wis. Stats.) – To a local exposition district under subch.11 of Ch. 229
- 20 – Made under state law (sec. 184.15, Wis. Stats.)
- 21 – Of transmission facilities or land rights to the transmission company, as defined in state law sec. 196.485(1) (ge), sec. 196.485(5) (b) or sec. (c) or (6) (a) 1, Wis. Stats.), in exchange for securities, as defined in sec. 196.485(1) (fe), Wis. Stats.

\* Conveyances exempt from the fee because of state law (sec. 77.25(1) and (10m), Wis. Stats.), are also exempt from the RETR.

Penalties are assessed for improperly claimed exemptions and understatement of values: The penalties for use of an improper exemption or understating value are imposed per state law (sec. 77.26(8), Wis. Stats.). If the Wisconsin Department of Revenue determines that the value reported on the return under sec. 77.22, Wis. Stats. is understated by 25 percent or more, or that an exemption was improperly claimed under sec. 77.25, Wis. Stats., the department will assess and collect a penalty of \$25 or 25 percent of the additional fee due, whichever is greater, in the manner that additional transfer fees are collected. The penalty for falsifying value is imposed per sec. 77.27, Wis. Stats. – any person who intentionally falsifies value on a return required to be filed under this subchapter may for each such offense be fined not more than \$1,000 or imprisoned in the county jail not more than one year, or both.

**Value of personal property** – enter value of personal property included in sale. If there is no personal property, enter 0. DO NOT include this amount in "Total value of real estate transferred" and "Value subject to fee." Personal property items include, but not limited to: refrigerators, stoves, household/office furnishings, boats and farm machinery.

**Exempt Property from Local Property Tax** – enter value of property exempt from local property tax. If there is no Exempt Property from Local Property Tax, enter 0. DO include this amount in "Total value of real estate transferred" and "Value subject to fee." Local property tax exempt items include, but not limited to: solar and wind energy systems, waste treatment, manufacturing machinery and equipment, conveyors, vines and trees of perennial crops and manure storage facilities.

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## 11. Agents and preparer

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### Agent for Grantor and Grantee

If an agent is signing for the grantor or grantee, you must enter the agent's name and address. This section applies for any entity that is conveying or receiving an interest in real property, as indicated in the **Grantor** and **Grantee** Sections.

- **Phone number** – is needed if the local assessor or Wisconsin Department of Revenue needs clarification. Questions can often be resolved over the phone.
- **Email** – this field is optional. An email address is only used to send notification when the document is recorded and provide a link to view the Receipt and transfer return.

### Preparer

Enter the full name, phone number and email address of the person who prepared this form. If a firm, enter the firm's name, phone number and email address.

- **Phone number** – is needed if the local assessor or Wisconsin Department of Revenue needs clarification. Questions can often be resolved over the phone.
- **Email** – an email address is only used to send notification when the document is recorded and provide a link to view the Receipt and transfer return.

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## 12. Summary

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- Summarizes all the data entry sections
- Was designed solely for the Preparer's use to be printed and taken to a closing for verification or additions from the grantor and grantee
- Does not contain all the transfer return information, but only the information that is deemed "critical"
- It is the only place where the Social Security Number/ FEIN appears if you print the page
- The responsibilities of the grantor and grantee are listed below each section
- **Do not** submit this page with the eRETR receipt

*(Revised: July 1, 2016)*