

2000

STAPLE HERE**FORM
M-P****WISCONSIN
MANUFACTURING PERSONAL PROPERTY RETURN**

2000

DUE: MARCH 1, 2000

2000

COMPUTER NUMBER

				P				P
--	--	--	--	---	--	--	--	---

PLACE LABEL HERE

Name (Corporate Name should be same as recorded by the Secretary of State)

SIC CODE

Street

P.O. Box

City

State

Zip

Owner is: ☐ Corp ☐ Ptnrshp ☐ Individual**THIS PROPERTY IS LOCATED IN THE**☐ Town ☐ Village ☐ City of

Municipality: _____

County of: _____

Street address of personal property location(s)

Landlord's name (if rented): _____

Have you obtained any appraisal in the last 2 years?

☐ Yes ☐ No**FOR DEPARTMENT USE ONLY****PENALTY**☐ ≤ 30 days☐ 31+ days☐ CancelExtension: ☐ Yes

Date of Mailing _____

Type _____

Initial Date

Log In _____

Preaudit _____

Audit _____

Review _____

Stamp

(R. 9-99)

MAIL THIS FORM TO:

The assessment office indicated by the first 2 digits of your computer number or, if you don't have a number, to the office that serves the area in which the property is located. (See map on page 2.)

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SCHEDULE A**PERSONAL PROPERTY ASSESSMENT SUMMARY AS OF JANUARY 1, 2000**

Column 1 Type of Property	Column 2 Totals	Column 3 Leave Blank	Column 4 Leave Blank
1. Boats and Watercraft from Schedule B (page 9, col. 5)			(1)
2. Taxable Machinery & Equipment from Schedule M (page 10, col. 8)			NOTE: New filers must submit an asset listing with this return.
3. Boilers from Schedule N (page 11, col. 6)			
4. TOTAL OF LINES 2 AND 3			(2)
5. Copiers, Faxes Telephone Systems from Schedule D (page 13, col.8)			
6. Furniture, Fixtures & Office Equipment from Schedule F (page 14, col. 6)			
7. Leased Items from Schedule L (page 12, col. 6)			
8. TOTAL OF LINES 5, 6 AND 7			(3)
9. Leasehold Imps. from Schedule LI (page 15, col. 5)			
10. Supplies from Schedule S (page 16)			
11. Other Taxable Property from Schedule O (page 17, col. 4)			
12. TOTAL OF LINES 9, 10 AND 11			(4A)
13. Buildings on Leased Land from Schedule LB (page 18, col. 4)			(4B)
14. Mobile Home from Schedule MH (page 16, col.4)			(4C)
15. TOTAL ASSESSABLE ADD LINES 1, 4, 8, 12, 13 AND 14			TOT
Leave Blank			

I, the undersigned, declare under penalties of law that I have personally examined this return and completed schedules. To the best of my knowledge and belief it is true, correct and complete. **NOTE: Original signature is required.**

PREPARER SIGN HERE	Signature	Firm or Title	Telephone Number	EXT.#
	Please Print Name	Date	Fax Number	
MANUF/ OWNER SIGN HERE	Signature	Title	Telephone Number	EXT.#
	Please Print Name	Date	Fax Number	

Page 7

SCHEDULE Y-P – SUMMARY OF ACCOUNTING RECORDS

WHAT TO REPORT:

All accounts are summarized and reported here, as described under type of property. See individual schedules for descriptions.

INCLUDE: Everything just as it appears in your accounting records, include projects in progress and fully depreciated items still on hand.

* All property denied exemption as waste treatment facilities should be reported on Schedule O by year acquired.

** Bldg. Components normally assessed as real estate (heating, lighting, plumbing, remodeling, office finish, land improvements, etc.) which you have capitalized as personal property because of investment tax credit or other considerations. Attach an itemized list of the Building Components and related costs included in this figure.

*** Included here are **all motor vehicles** designed to be used on the roads, i.e., automobile, motor bicycle, motor bus, motorcycle, motor truck, moped, road tractor, snowmobile, station wagon, truck tractor, or trailer or semitrailer used in connection therewith, etc.

**** You must have an approved waste treatment exemption on file (PA-008) or pending. The costs reported on line 23 must match the PA-008.

HOW TO REPORT (PART 1):

Col. 2: Enter your balance as of Jan. 1 last year. Refer to last year's Schedule Y-P, Column 5 for this beginning balance.

Col. 3: Enter the costs of additions from Jan. 1, 1999 to Jan. 1, 2000.

Col. 4: Enter the original costs of deletions from Jan. 1, 1999 to Jan. 1, 2000.

Col. 5: Compute the net amount and enter it in Column 5.

Total Column 5 for each grouping. Repeat this process for each type of property.

PART 2

CLASSIFY ITEMS AS REAL ESTATE OR PERSONAL PROPERTY

HELP PREVENT DOUBLE ASSESSMENTS.
Check the appropriate box for the items listed below.

RE = Real Estate
PP = Personal Property

Reported as RE (MR-form)	Reported as PP (MP-form)	Not Applicable
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NORMALLY ASSESSED AS RE

Boilers for building heat			
Building HVAC equipment			
Building electrical service			
Plumbing piping and fixtures			
Sprinkler equipment			
Dock levelers			
Central air conditioning			
Railroad siding			
Elevators			
Truck scales			
Other:			

NORMALLY ASSESSED AS PP

Process boilers (TAXABLE PP Unless exempt as WT) Report on Schedule N.			
Process power wiring (exempt)			
Process piping (exempt)			
Conveyors			
Moveable office partitions			
Transformers (taxable)			
Machine foundations (exempt)			
Portable air conditioners			
Tanks/Silos			
Cranes and craneways			
Refrigeration equipment			
Other:			

PART 1

TOTAL PERSONAL PROPERTY ORIGINAL COSTS FROM YOUR ACCOUNTING RECORDS

	Column 1 Type of Property	S C H	Column 2 Balance as of January 1, 1999	Column 3 Additions During 1999	Column 4 Deletions During 1999	Column 5 Balance January 1, 2000
1	Machinery, Tools and Patterns	M			()	
2	Boilers	N			()	
3	Projects in Progress for Above				()	
4	TOTAL (balance with Sch. M & N)				()	
5	Computers & Software	C			()	
6	Copiers, Faxes & Telephone Sys.	D			()	
7	Projects in Progress for Above				()	
8	TOTAL (balance with Sch. C & D)				()	
9	Furniture, Fixtures, Office Equip.	F			()	
10	Other:				()	
11	Projects in Progress for Above				()	
12	TOTAL (balance with Sch. F)				()	
13	Boats and Watercraft	B			()	
14	Leasehold Improvements	LI			()	
15	All Other Listed on Schedule O*	O			()	
16	Bldgs on Leased Land	LB			()	
17	Mobile Homes	MH			()	
18	Other:				()	
19	Projects in Progress For Above (13-18)				()	
20	TOTAL (13-19) (bal. with Sch. B, LI, O, LB, MH)				()	
21	Building Components**				()	
22	Vehicles (Over the Road)***				()	
23	Waste Treatment - Approved****				()	
24	TOTAL OF LINES 4, 8, 12, 20, 21, 22, 23				()	

SCHEDULE B – BOATS AND WATERCRAFT

WHAT TO REPORT:

All boats and watercraft subject to general property taxation are to be reported with all accessories and capitalized repairs.

INCLUDE: All fully depreciated boats still on hand.

NOTE: Section 70.111 of Wis. Statutes exempts from property tax: watercraft employed regularly in interstate traffic, commercial fishing boats, charter sport fishing boats, charter sailboats, pleasure watercraft used for recreational purposes, and watercraft laid up for repairs.

HOW TO REPORT:

- Col. 1: Describe the boat completely and indicate the basis for your value estimate.
 Col. 2: Enter the year the boat was acquired.
 Col. 3: Enter the cost of acquisition of the boat.
 Total the acquisition costs of all boats on this schedule.
 This cost should agree with the figure on Schedule Y-P, Line 13, Column 5.
 Col. 4: Check the appropriate box to indicate whether the boat is taxable or exempt.
 Col. 5: If the boat is taxable, enter the estimated market value of the boat.
 Total the estimated market value of all taxable boats. This value should then be carried forward to Schedule A, Line 1, Column 2.

Column 1 Description and Basis for Market Value Estimate	Column 2 Year Acquired	Column 3 Cost of Acquisition	Column 4 Taxability	Column 5 Market Value Est.	Leave Blank
DESCRIPTION:			<input type="checkbox"/> Taxable		
BASIS FOR VALUE ESTIMATE:			<input type="checkbox"/> Exempt		
DESCRIPTION:			<input type="checkbox"/> Taxable		
BASIS FOR VALUE ESTIMATE:			<input type="checkbox"/> Exempt		
DESCRIPTION:			<input type="checkbox"/> Taxable		
BASIS FOR VALUE ESTIMATE:			<input type="checkbox"/> Exempt		
DESCRIPTION:			<input type="checkbox"/> Taxable		
BASIS FOR VALUE ESTIMATE:			<input type="checkbox"/> Exempt		
DESCRIPTION:			<input type="checkbox"/> Taxable		
BASIS FOR VALUE ESTIMATE:			<input type="checkbox"/> Exempt		
DESCRIPTION:			<input type="checkbox"/> Taxable		
BASIS FOR VALUE ESTIMATE:			<input type="checkbox"/> Exempt		
TOTALS					

THIS COST SHOULD
AGREE WITH SCHEDULE
Y-P, LINE 13, COLUMN 5.

ENTER THIS VALUE ON
SCHEDULE A, LINE 1,
COLUMN 2.

SCHEDULE M – MACHINERY, TOOLS, PATTERNS AND SHOP EQUIPMENT

WHAT TO REPORT:

All machinery, tools, patterns, shop equipment, storage racks, transportation equipment, fork lifts, end loaders, yard cranes, etc.

INCLUDE: Projects in progress and fully depreciated items still on hand.

EXCLUDE: Over the road vehicles (report only on Schedule Y-P, Line 22). Also excluded are all boilers assessed as personal property. Boilers assessed as personal property should be reported on Schedule N.

SEE: M&E Reference list on page 6. This list provides more detailed descriptions of taxable and exempt types of machinery, tools and equipment.

HOW TO REPORT:

- Col.2: Enter original cost of machinery, etc. (both taxable & exempt) as of January 1, 1999. This amount would have been included in last years Schedule M, Column 4.
- Col.3: Enter the net amount of all changes that occurred during 1999 by year of acquisition. For deletions, enter the cost from the year of the item's original acquisition. Include transfers to and from other taxing districts by the year acquired. Do not include approved waste treatment items.
- Col.4: Enter the sum of Columns 2 and 3. This result must also agree with a detailed listing of all assets retained at your place of business and available for inspection by the Department. This listing must show the allocation between exempt and taxable assets by year. **IF SUCH LISTING IS NOT AVAILABLE UPON REQUEST, ALL ASSETS MAY BE CONSIDERED TAXABLE. NEW FILERS MUST SUBMIT THE ABOVE MENTIONED ASSET LISTING WITH THIS RETURN.**
- Col.5: Enter the original costs of all exempt machinery and equipment (M&E). This is M&E used in the production process.
- Col.6: Subtract Column 5 from Column 4. The result is the total original cost of taxable M&E.
- Col.7: Preprinted 10 year composite useful life factors are already entered in this column.
- Col.8: Enter the product of Column 6 multiplied by Column 7. Do this for each year a cost is recorded and compute a final total. Enter the final total on Schedule A, Line 2, Column 2.

Column 1 Year of Acquisition	Column 2 Total Original Cost as of Jan. 1 Last Year (Last Year's Col. 4)	Column 3 Additions (+) and/or Deletions (-) Since Last Jan. 1	Column 4 Net Total Original Cost as of Jan. 1 This Year (Col. 2 ± Col. 3)	Column 5 Total Original Cost of Exempt M&E as of Jan. 1 This Year	Column 6 Total Original Cost of Taxable M&E as of Jan. 1 This Year (Col. 4 – Col. 5)	Column 7 Index Factor (10 yr.)	Column 8 Indexed Net Taxable Value on Jan. 1 (Col. 6 x Col. 7)	LEAVE BLANK
1999						.925		
1998						.786		
1997						.668		
1996						.574		
1995						.493		
1994						.426		
1993						.366		
1992						.315		
1991						.272		
1990						.235		
1989 and prior						.159		
TOTALS								

EXPLAIN ANY
REDUCTIONS OF 20%
OR MORE IN A GIVEN
YEAR.

THIS COST, PLUS THE
TOTAL COST FROM
SCH. N, COL. 4, SHOULD
AGREE WITH SCH. Y-P,
LINE 4, COL. 5.

ENTER THIS VALUE ON
SCHEDULE A, LINE 2,
COLUMN 2.

SCHEDULE N – BOILERS ASSESSED AS PERSONAL PROPERTY

WHAT TO REPORT: Boilers

INCLUDE: All boilers assessed as personal property. Boilers that primarily (more than 50%) serve manufacturing processes should be assessed as personal property. All process boilers are taxable personal property.

EXCLUDE: All boilers assessed with real estate (used primarily for building heat). Exclude all leased boilers. Report leased boilers on Schedule L using a 20 year life factor.

HOW TO REPORT:

Col.2: Enter the original cost of boilers (taxable) as of January 1, 1999. This amount would have been included in last year's Column 4.

Col. 3: Enter the net amount of all changes that occurred during 1999 by year of acquisition. For deletions, enter the cost from the year of the item's original acquisition. Include transfers to and from other taxing districts by the year acquired. Do not include waste treatment items.

Col.4: Enter the sum of column 2 and 3. This result must also agree with a detailed listing of all assets retained at your place of business and available for inspection by the Department. This listing must show the allocation between exempt and taxable assets by year. **IF SUCH LISTING IS NOT AVAILABLE UPON REQUEST, ALL ASSETS MAY BE CONSIDERED TAXABLE. NEW FILERS MUST SUBMIT THE ABOVE MENTIONED ASSET LISTING WITH THIS RETURN.**

Col. 5: Preprinted 20 year composite useful life factors are already entered in this column.

Col. 6: Enter the product of Column 4 multiplied by Column 5. Do this for each year a cost is recorded and compute a final total. Enter the total on Schedule A, Line 3, Column 2.

Column 1 Year of Acquisition	Column 2 Total Original Cost as of Jan. 1 Last Year (Last Year's Col. 4)	Column 3 Additions (+) and/or Deletions (-) Since Last Jan. 1	Column 4 Net Total Original Cost as of Jan. 1 This Year (Col. 2 ± Col. 3)	Column 5 Index Factor (20 yr.)	Column 6 Indexed Net Taxable Value on Jan. 1 (Col. 6 x Col. 7)	LEAVE BLANK
1999				.963		
1998				.890		
1997				.824		
1996				.770		
1995				.719		
1994				.678		
1993				.633		
1992				.591		
1991				.557		
1990				.525		
1989				.503		
1988				.481		
1987				.454		
1986				.426		
1985				.397		
1984				.380		
1983				.359		
1982				.343		
1981				.344		
1980				.350		
1979 and prior				.350		
TOTAL						

EXPLAIN ANY
REDUCTIONS OF
20% OR MORE IN A
GIVEN YEAR.

THIS COST, PLUS
THE TOTAL COST
FROM SCH. M, COL.4
SHOULD AGREE
WITH SCH. Y-P, LINE 4, COL. 5.

ENTER THIS VALUE
ON SCH. A, LINE 3,
COL 2.

SCHEDULE L – LEASED (AND RENTED OR LOANED) ITEMS

PAGE _____ OF _____ PAGES

YOUR FIRM NAME _____

YOUR STATE COMPUTER NUMBER

WHAT TO REPORT:

All leased (and rented or loaned) items **except computers and software** on your premises as of Jan. 1. See Schedules D, F, M, & N. These are similar items except they are leased instead of owned. **Include capitalized leases.**

EXCLUDE:

Any leased (and rented or loaned) items removed from your premises prior to Jan. 1 and leased over the road vehicles. **Report leased computers and software on Schedule LC (page 20).**

HOW TO REPORT:

Col. 1-3: Enter the requested information.

Col. 4: Original selling price or current selling price used is important for valuation purposes. Please complete if known.

Col. 5: If the property is capitalized (included on Schedules D, F, M or N), fill in which schedule and check the YES box. DO NOT complete Column 6. If the property is exempt machinery and equipment (M&E), check the YES box. DO NOT complete Column 6. Boilers are never exempt.

Col. 6: Enter your estimate of market value. The most common method used by the Department to estimate market value is the Cost of Acquisition times an Index Factor (**use 10 year life for M&E** from factors on Sch. M, **20 year life for boilers** from factors on Sch. N, **6 year life for copiers** from factors on Sch. D). Describe how your estimate was calculated. Total the estimated market value of all taxable M&E, boilers, etc. on this page and any additional pages. Carry this total forward to Schedule A, Line 7, Column 2.

NOTE: You must report all non-owned equipment on the premises regardless of who pays the tax.

Column 1 Owner/Lessor Information		Column 2 Equipment Information		Column 3 Lease Information	Column 4 Cost Information	Column 5 Assess- ability	Column 6 Est. Market Value	LEAVE BLANK	
NAME		ITEM		#	AGE	CAPITALIZED ON SCH. _____?	\$	LIFE	
ADDRESS		TYPE	QTY	INCEPTION DATE	ORIGINAL SELLING PRICE	<input type="checkbox"/> YES <input type="checkbox"/> NO		HOW CALCULATED:	FACTOR
CITY		MODEL #		TERM	CURRENT SELLING PRICE USED	EXEMPT M&E		\$	
PHONE #	FAX #	SERIAL #		GROSS ANNUAL RENT		<input type="checkbox"/> YES <input type="checkbox"/> NO			
NAME		ITEM		#	AGE	CAPITALIZED ON SCH. _____?	\$	LIFE	
ADDRESS		TYPE	QTY	INCEPTION DATE	ORIGINAL SELLING PRICE	<input type="checkbox"/> YES <input type="checkbox"/> NO		HOW CALCULATED:	FACTOR
CITY		MODEL #		TERM	CURRENT SELLING PRICE USED	EXEMPT M&E		\$	
PHONE #	FAX #	SERIAL #		GROSS ANNUAL RENT		<input type="checkbox"/> YES <input type="checkbox"/> NO			
NAME		ITEM		#	AGE	CAPITALIZED ON SCH. _____?	\$	LIFE	
ADDRESS		TYPE	QTY	INCEPTION DATE	ORIGINAL SELLING PRICE	<input type="checkbox"/> YES <input type="checkbox"/> NO		HOW CALCULATED:	FACTOR
CITY		MODEL #		TERM	CURRENT SELLING PRICE USED	EXEMPT M&E		\$	
PHONE #	FAX #	SERIAL #		GROSS ANNUAL RENT		<input type="checkbox"/> YES <input type="checkbox"/> NO			
NAME		ITEM		#	AGE	CAPITALIZED ON SCH. _____?	\$	LIFE	
ADDRESS		TYPE	QTY	INCEPTION DATE	ORIGINAL SELLING PRICE	<input type="checkbox"/> YES <input type="checkbox"/> NO		HOW CALCULATED:	FACTOR
CITY		MODEL #		TERM	CURRENT SELLING PRICE USED	EXEMPT M&E		\$	
PHONE #	FAX #	SERIAL #		GROSS ANNUAL RENT		<input type="checkbox"/> YES <input type="checkbox"/> NO			
PAGE TOTAL: Estimated market value of taxable items									
GRAND TOTAL: Use this area to record total of all pages, if more than 1 page is needed.									

NOTE: THIS SCHEDULE WILL BE CROSS-CHECKED WITH REPORTS FROM LESSORS (M-L FORMS).

ENTER THIS VALUE
ON SCHEDULE A,
LINE 7, COLUMN 2

SCHEDULE D – COPIERS, FAXES, TELEPHONE SYSTEMS AND EQUIPMENT

WHAT TO REPORT:

Copiers, fax machines, office switch boards/telephone systems and equipment. The exemption under 70.11(39) does not apply to fax machines, copiers, equipment with embedded computerized components or telephone systems, including equipment that is used to provide telecommunications services, as defined in s. 76.80(3).

INCLUDE: Projects in progress and fully depreciated items still on hand.

EXCLUDE: Office furniture, fixtures and office equipment such as computer work stations (desks) and file cabinets should be reported on Schedule F. All computers, software, and related data processing equipment should be reported on Schedule C (Pg. 19).

Exempt copiers (col. 5) includes:

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

Taxable equipment (col. 6) includes:

Walk-up copy machines at a printing establishment used by the public. All copiers used in printing material for internal use i.e., administrative services, invoices, and advertising brochures not sold. All facsimile machines and telephone systems (communications equipment).

HOW TO REPORT:

Col. 2: Enter the original cost as of Jan. 1 last year. This amount would have been included in last year's Column 4.

Col. 3: Enter the net amount of all changes that occurred during 1999 by year of acquisition. For deletions, enter the cost from the year of the item's original acquisition. Enter all acquisition costs prior to any adjustments to the original cost for trade in allowance, rental credit, salvage value, special first year depreciation, etc.

ASSETS MOVED FROM ANOTHER LOCATION should show as an addition in the year acquired.

ASSETS MOVED TO ANOTHER LOCATION should show as a deletion in the year it was acquired.

Col. 4: Enter the sum of Columns 2 and 3. This total plus Schedule C, Column 4 must agree with Schedule Y-P, Line 8, Column 5. This result must also agree with a detailed listing of assets retained at your place of business and available for inspection by the Department.

IF SUCH LISTING IS NOT AVAILABLE UPON REQUEST, ALL ASSETS MAY BE CONSIDERED TAXABLE.

Col. 5: Enter original costs of all exempt assets.

Col. 6: Subtract Column 5 from Column 4. The result is the total original cost of taxable equipment.

Col. 8: Enter the product of Column 6 multiplied by the index factor (Column 7) provided. Do this for each year a cost is recorded and compute a final total on Schedule A, Line 5, Column 2.

Column 1 Year of Acquisition	Column 2 Total Original Cost as of Jan. 1 Last Year (Last Year's Col. 4)	Column 3 Additions (+) and/or Deletions (–) Since Last Jan. 1	Column 4 Net Total Original Cost as of Jan. 1 This Year (Col. 2 ± Col. 3)	Column 5 Total Original Cost of Exempt Copiers as of Jan. 1 This Year	Column 6 Total Original Cost of Taxable Equipment as of Jan. 1 This Year (Col. 4 – Col. 5)	Column 7 Index Factor (6 Yr.)	Column 8 Indexed Net Taxable Value on Jan. 1 (Col. 6 x Col. 7)	LEAVE BLANK
1999						.875		
1998						.656		
1997						.492		
1996						.373		
1995						.283		
1994						.216		
1993 and prior						.123		
TOTALS								

EXPLAIN ANY
REDUCTIONS OF
20% OR MORE IN A
GIVEN YEAR.

THIS COST PLUS THE TOTAL
COST FROM SCH. C, COL. 4
SHOULD AGREE WITH SCH.
Y-P, LINE 8, COL. 5

ENTER THIS VALUE ON
SCH. A, LINE 5, COL. 2

SCHEDULE F – FURNITURE, FIXTURES AND OFFICE EQUIPMENT

WHAT TO REPORT:

All furniture, fixtures and office equipment.

INCLUDE: Projects in progress and fully depreciated items still on hand.

EXCLUDE: Computers, software, photocopiers, fax machines and office switch boards/telephone systems. Report them on Schedules C and D.

Also exclude works of art. Report them on Schedule O.

HOW TO REPORT:

Col. 2: Enter the original cost as of Jan. 1 last year. Refer to last year's Schedule F, Column 4 for this beginning balance.

Col. 3: Enter the net amount of all changes that occurred during 1999 by year of acquisition. For deletions, enter the cost from the year of the item's original acquisition.

Enter all acquisition costs prior to any adjustments to the original cost for trade in allowance, rental credit, salvage value, special first year depreciation, etc.

ASSETS MOVED FROM ANOTHER MUNICIPALITY should show as an addition in the year acquired.

ASSETS MOVED TO ANOTHER MUNICIPALITY should show as a deletion in the year acquired.

Col. 4: Enter the sum of columns 2 and 3. This total sum must agree with Schedule Y-P, Line 12, Column 5.

Col. 6: Enter the product of Column 4 multiplied by the index factor (Column 5) provided. Do this for each year a cost is recorded and compute a final total. Enter the total on Schedule A, Line 6, Column 2.

Column 1 Year of Acquisition	Column 2 Total Original Cost By Year as of Jan. 1 Last Year (Last Year's Col. 4)	Column 3 Additions (+) and/or Deletions (-) Since Last Jan. 1	Column 4 Net Total Original Cost as of January 1 This Year (Col. 2 ± Col. 3)	Column 5 Index Factor (10 Yr.)	Column 6 Indexed Net Value On January 1 (Col. 4 x Col. 5)	LEAVE BLANK	
1999				.925			
1998				.786			
1997				.668			
1996				.574			
1995				.493			
1994				.426			
1993				.366			
1992				.315			
1991				.272			
1990				.235			
1989 and prior				.159			
TOTALS							

EXPLAIN ANY
REDUCTIONS OF
20% OR MORE IN A
GIVEN YEAR.

THIS COST SHOULD
AGREE WITH SCH. Y-P,
LINE 12, COL. 5

ENTER THIS VALUE ON
SCH. A, LINE 6, COL. 2

SCHEDULE LI – LEASEHOLD IMPROVEMENTS

PAGE _____ OF _____ PAGES

YOUR FIRM NAME _____

YOUR STATE COMPUTER NUMBER

| | | | | P | | | | | | | | | P

WHAT TO REPORT:

All leasehold items. These property items are typically classified as real estate, but are owned by someone different than the owner of the land. If at more than one location, list the address in column 2.

NOTE: Buildings on leased land should be reported on Schedule LB.

EXAMPLES

Improvements: Replace entire component (replace roof)
 Remodeling: Upgrade finish (paint walls)
 Repair: General upkeep (patch the roof)
 Land Improvements: Pave parking lot, landscape site

HOW TO REPORT:

- Col. 1: Check the box which best describes the property being reported.
 Col. 2: Describe the property completely and indicate the basis for your value estimate.
 Col. 3: Enter the month and year the property was added/acquired.
 Col. 4: Enter the cost of acquisition of the property.
 Enter the total acquisition costs of all property on this page and total of all pages at the bottom of this column. This grand total cost should agree with the figure on Schedule Y-P, Line 14, Column 5.
 Col. 5: Enter your estimate of the market value of this property.
 Enter the total estimate of market value of all property on this page and total of all pages. Carry this total forward to Schedule A, Line 9, Column 2.

Column 1 Type of Leasehold (Check One Per Item)				Column 2 Description and Basis for Market Value Estimate	Column 3 Month And Year Added/ Acquired	Column 4 Cost of Acquisition	Column 5 Market Value Estimate	LEAVE BLANK
Improvements	Remodeling	Repair	Land Improvements	List property address below if you have leashold improvements at more than one location.				
				DESCRIPTION:				
				BASIS FOR VALUE ESTIMATE:				
				DESCRIPTION:				
				BASIS FOR VALUE ESTIMATE:				
				DESCRIPTION:				
				BASIS FOR VALUE ESTIMATE:				
				DESCRIPTION:				
				BASIS FOR VALUE ESTIMATE:				
				DESCRIPTION:				
				BASIS FOR VALUE ESTIMATE:				
PAGE TOTALS:								
GRAND TOTAL: Use this area to record total of all pages, if more than 1 page is needed.								

THIS COST SHOULD
AGREE WITH
SCHEDULE Y-P,
LINE 14, COLUMN 5.

ENTER THIS VALUE
ON SCHEDULE A,
LINE 9, COLUMN 2.

SCHEDULE S – SUPPLIES

WHAT TO REPORT:

Non-production supplies.

INCLUDE: Supplies used in administrative functions, sales, research and development, housekeeping, transportation, motor vehicle fuel, garage supplies, building maintenance, heating fuel, etc.

EXCLUDE: Factory supplies that render services to production, though not incorporated into the final product, such as:

- grease, oil and fuel for production machines;
- coke inventory;
- molding sand inventory; and
- electroplating solution inventory

HOW TO REPORT:

PHYSICAL INVENTORY: Identify items on hand and report their costs.

OR

PERCENTAGE OF ANNUAL EXPENSES: Apply 1/12 (or 8.3%) to the total cost of supplies from the previous year. This will reflect a value of Jan. 1 supplies on hand.

OR

ESTIMATED VALUE: Use this in the absence of a physical inventory or records to document a value.

NOTE: This schedule is not accounted for on Schedule Y-P because supplies are not fixed assets.

OFFICE SUPPLIES USED IN DAILY OFFICE OPERATIONS. SUPPLIES USED IN PROMOTING YOUR PRODUCT. CLEANING SUPPLIES USED IN CLEANING OFFICE AND PLANT. MAINTENANCE SUPPLIES. HEATING FUEL USED TO SUPPLY HEAT. MOTOR VEHICLE FUEL USED FOR TRANSPORTATION EQUIPMENT. GARAGE SUPPLIES. RESEARCH AND DEVELOPMENT SUPPLIES. REFRIGERANTS.	METHOD OF VALUE DETERMINATION			DECLARED VALUE \$ _____ ENTER THIS VALUE ON SCH A, LINE 10, COL 2
	<input type="checkbox"/> PHYSICAL INVENTORY	<input type="checkbox"/> % OF ANNUAL EXPENSES	<input type="checkbox"/> ESTIMATED VALUE	

SCHEDULE MH – MOBILE HOME – PRINCIPAL DWELLING

WHAT TO REPORT:

A mobile home that serves as the principal dwelling of an owner.

NOTE: Do not include mobile homes used as offices, storage buildings, or as residences for employees. These should be reported on Schedule O.

HOW TO REPORT:

- Col. 1: Describe the mobile home completely and indicate the basis for your value estimate.
- Col. 2: Enter the year the mobile home was acquired.
- Col. 3: Enter the cost of acquisition of the mobile home.
This cost should agree with the figure on Schedule Y-P, Line 17, Column 5.
- Col. 4: Enter the estimated market value of the mobile home.
Enter this value on Schedule A, Line 14, Column 2.

Column 1 Description and Basis for Market Value Estimate	Column 2 Year Acquired	Column 3 Cost of Acquisition	Column 4 Market Value Est.	Leave Blank
DESCRIPTION:				
BASIS FOR VALUE ESTIMATE:				

COST SHOULD AGREE WITH SCHEDULE Y-P, LINE 17, COLUMN 5.

ENTER EST. MARKET VALUE HERE AND ON SCHEDULE A, LINE 14, COLUMN 2.

SCHEDULE O – OTHER TAXABLE PROPERTY NOT ON PREVIOUS SCHEDULES

WHAT TO REPORT:

All taxable items not previously reported on other schedules.

Examples with recommended lives are:

Trays (10 yrs.)	Pallets (10 yrs.)
Signs (10 yrs.)	Returnable containers
Beer kegs (10 yrs.)	Creative Works of Art

Mobile homes used as offices, storage buildings, or as residences for employees.

INCLUDE: All items denied exemption as waste treatment equipment which do not qualify for exemption as manufacturing machinery and equipment.

Also estimate the value of all taxable items that are **expensed** rather than capitalized on line one below.

HOW TO REPORT:

Col. 1: Describe the property completely and indicate the basis for your value estimate.

Col. 2: Enter the year the property was acquired.

Col. 3: Enter the cost of acquisition of the property.

Enter the total acquisition costs of all property on this page and total of all pages. This grand total cost should agree with the figure on Schedule Y-P, line 15, Column 5.

Col. 4: Enter your estimate of the market value of the property.

Enter the total estimate of market value of all property on this page and total of all pages. Carry this total forward to Schedule A, Line 11, Column 2.

Column 1 Description and Basis for Market Value Estimate	Column 2 Year Acquired	Column 3 Cost of Acquisition	Column 4 Market Value Estimate	LEAVE BLANK
DESCRIPTION: EXPENSED ASSETS				
BASIS FOR VALUE ESTIMATE (CIRCLE ONE): PHYSICAL INVENTORY, ESTIMATED VALUE, 50% OF TOTAL ASSETS EXPENSED LAST YEAR.				
DESCRIPTION:				
BASIS FOR VALUE ESTIMATE:				
DESCRIPTION:				
BASIS FOR VALUE ESTIMATE:				
DESCRIPTION:				
BASIS FOR VALUE ESTIMATE:				
DESCRIPTION:				
BASIS FOR VALUE ESTIMATE:				
DESCRIPTION:				
BASIS FOR VALUE ESTIMATE:				
DESCRIPTION:				
BASIS FOR VALUE ESTIMATE:				
PAGE TOTALS:				
GRAND TOTAL: Use this area to record total of all pages, if more than 1 page is needed.				

THIS COST SHOULD
AGREE WITH
SCHEDULE Y-P,
LINE 15, COLUMN 5.

ENTER THIS VALUE
ON SCHEDULE A,
LINE 11, COLUMN 2.

YOUR FIRM NAME

YOUR STATE COMPUTER NUMBER

P

P

WHAT TO REPORT:

All buildings on leased land. Buildings are typically classified as real estate, but in this case the buildings are owned by someone different than the owner of the land.

NOTE:

If a new building on leased land was constructed since last Jan. 1, you should submit a Schedule R-1 and building sketch with this M-P. Schedule R-1's can be obtained from your Property Assessment Office (see page 2 for office address and phone number).

HOW TO REPORT:

- Col. 1: Describe the property completely and indicate the basis for your value estimate. Include information such as local parcel number, and land owner's name.
- Col. 2: Enter the month and year the property was added/acquired.
- Col. 3: Enter the cost of acquisition of the property.
Enter the total acquisition costs of all property on this page and total of all pages at the bottom of this column. This grand total cost should agree with the figure on Schedule Y-P, Line 16, Column 5.
- Col. 4: Enter your estimate of the market value of this property.
Enter the total estimate of market value of all property on this page and total of all pages. Carry this total forward to Schedule A, Line 13, Column 2.

Column 1 Description and Basis for Market Value Estimate	Column 2 Month and Year Added/ Acquired	Column 3 Cost of Acquisition	Column 4 Market Value Estimate	LEAVE BLANK
DESCRIPTION:				
BASIS FOR VALUE ESTIMATE:				
DESCRIPTION:				
BASIS FOR VALUE ESTIMATE:				
DESCRIPTION:				
BASIS FOR VALUE ESTIMATE:				
DESCRIPTION:				
BASIS FOR VALUE ESTIMATE:				
DESCRIPTION:				
BASIS FOR VALUE ESTIMATE:				
PAGE TOTALS:				
GRAND TOTAL: Use this area to record total of all pages, if more than 1 page is needed.				

THIS COST SHOULD AGREE WITH SCHEDULE Y-P, LINE 16, COLUMN 5.

ENTER THIS VALUE ON SCHEDULE A, LINE 13, COLUMN 2.

SCHEDULE C – COMPUTERS AND SOFTWARE

WHAT TO REPORT ON THIS SCHEDULE:

Report all computers, software, and related electronic data processing equipment. This includes mainframes, personal computers, servers, terminals, monitors, disk and tape drives, and printers. Report projects in progress and fully depreciated items still on hand.

WHAT TO REPORT IN COLUMN 5:

Report the cost of all computers and software used to operate exempt production machines or for producing electronic templates, patterns, typesetting or page layout in Column 5. This equipment is exempt from property taxes as manufacturing machinery and equipment under the provisions of s. 70.11(27), Wis. Stats.

WHAT TO REPORT IN COLUMN 6:

Column 6 should equal the cost of all computers and software not exempt as manufacturing machinery and equipment. These computers and software are exempt under s. 70.11(39), Wis. Stats. It is still necessary to report these computers since municipalities will be reimbursed for loss of taxes. **There is a penalty for failure to report computers properly.**

WHAT TO REPORT ON OTHER SCHEDULES:

Report office furniture and equipment such as computer workstations and cabinets on Schedule F. Report copiers, fax machines, and office switch boards/telephone systems on Schedule D. Report production machines with embedded computerized components on Schedule M.

HOW TO REPORT:

Col. 2: Enter the original cost as of Jan. 1 last year. Refer to last year's Schedule C, Column 4 for this beginning balance.

Col. 3: Enter the net amount of all changes that occurred during 1999 by year of acquisition. For deletions, enter the cost from the year of the item's original acquisition.

Enter all acquisition costs prior to any adjustments to the original cost for trade in allowance, rental credit, salvage value, special first year depreciation, etc.

ASSETS MOVED FROM ANOTHER LOCATION should show as an addition in the year acquired.

ASSETS MOVED TO ANOTHER LOCATION should show as a deletion in the year it was acquired.

Col. 4: Enter the sum of columns 2 and 3. This total plus Schedule D, Column 4 must agree with Schedule Y-P, Line 8, Column 5. The result must also agree with a detailed listing of all assets retained at your place of business and available for inspection by the Department. This listing must show the allocation between exempt and taxable assets by year. **IF SUCH LISTING IS NOT AVAILABLE UPON REQUEST, ALL ASSETS MAY BE CONSIDERED TAXABLE.**

Col. 5: Enter original costs of all exempt M&E computers and software.

Col. 6: Subtract Column 5 from Column 4. The result is the total original cost of all computers and software exempt under 70.11(39).

Col. 8: Enter the product of Column 6 multiplied by the index factor (Column 7) provided. Do this for each year a cost is recorded and compute a final total.

Column 1 Year of Acquisition	Column 2 Total Original Cost as of Jan. 1 Last Year (Last Year's Col. 4)	Column 3 Additions (+) and/or Deletions (-) Since Last Jan. 1	Column 4 Net Total Original Cost as of Jan. 1 This Year (Col. 2 ± Col. 3)	Column 5 Total Original Cost of Computers and Software Exempt as Manufacturing This Year	Column 6 Total Original Cost of Computers and Software Exempt Under 70.11(39) (Col. 4 – Col. 5)	Column 7 Index Factor (4 Yr.)	Column 8 Indexed Value of Computers and Software Exempt Under 70.11(39) (Col. 6 x Col. 7)	LEAVE BLANK
1999						.813		
1998						.508		
1997						.317		
1996						.200		
1995						.126		
1994						.080		
1993						.052		
1992 and prior						.032		
TOTALS								

EXPLAIN ANY
REDUCTIONS OF
20% OR MORE IN A
GIVEN YEAR.

THIS COST, PLUS
THE TOTAL COST FROM
SCH. D, COL 4 SHOULD
AGREE WITH SCH. Y-P,
LINE 8, COL. 5.

DO NOT CARRY THIS
VALUE FORWARD

SCHEDULE LC – LEASED (AND RENTED OR LOANED) COMPUTERS & SOFTWARE

YOUR FIRM NAME _____

YOUR STATE COMPUTER NUMBER

WHAT TO REPORT:

All leased (and rented or loaned) computers and software on your premises as of Jan. 1. See Schedule C. These are similar items except they are leased instead of owned. **Include capitalized leases.**

EXCLUDE:

Any leased (and rented or loaned) computers and software removed from your premises prior to Jan. 1.

HOW TO REPORT:

Col. 1-3: Enter the requested information.

Col. 4: Original selling price or current selling price used is important for valuation purposes. Please complete if known.

Col. 5: If the property is capitalized (included on Schedule C), check the YES box. DO NOT complete Column 6. If the property is exempt machinery and equipment (M&E), check the YES box. DO NOT complete Column 6.

Col. 6: Enter your estimate of market value. The most common method used by the Department to estimate market value is the Cost of Acquisition times an Index Factor (**use 4 year life for computers** from factors on Sch. C). Describe how your estimate was calculated. Check box if property on this line is exempt business computer under 70.11(39).

NOTE: You must report all non-owned equipment on the premises regardless of who pays the tax.

Column 1 Owner/Lessor Information		Column 2 Equipment Information		Column 3 Lease Information	Column 4 Cost Information	Column 5 Assess- ability	Column 6 Est. Market Value	LEAVE BLANK		
NAME		ITEM	#	AGE	CAPITALIZED ON SCH. C <input type="checkbox"/> YES <input type="checkbox"/> NO EXEMPT M&E <input type="checkbox"/> YES <input type="checkbox"/> NO	\$ HOW CALCULATED: <input type="checkbox"/> Exempt as business computer	LIFE			
ADDRESS		TYPE	QTY					INCEPTION DATE	ORIGINAL SELLING PRICE	FACTOR
CITY		MODEL #						TERM		\$
PHONE #	FAX #	SERIAL #						GROSS ANNUAL RENT		
NAME		ITEM	#	AGE	CAPITALIZED ON SCH. C <input type="checkbox"/> YES <input type="checkbox"/> NO EXEMPT M&E <input type="checkbox"/> YES <input type="checkbox"/> NO	\$ HOW CALCULATED: <input type="checkbox"/> Exempt as business computer	LIFE			
ADDRESS		TYPE	QTY					INCEPTION DATE	ORIGINAL SELLING PRICE	FACTOR
CITY		MODEL #						TERM		\$
PHONE #	FAX #	SERIAL #						GROSS ANNUAL RENT		
NAME		ITEM	#	AGE	CAPITALIZED ON SCH. C <input type="checkbox"/> YES <input type="checkbox"/> NO EXEMPT M&E <input type="checkbox"/> YES <input type="checkbox"/> NO	\$ HOW CALCULATED: <input type="checkbox"/> Exempt as business computer	LIFE			
ADDRESS		TYPE	QTY					INCEPTION DATE	ORIGINAL SELLING PRICE	FACTOR
CITY		MODEL #						TERM		\$
PHONE #	FAX #	SERIAL #						GROSS ANNUAL RENT		
NAME		ITEM	#	AGE	CAPITALIZED ON SCH. C <input type="checkbox"/> YES <input type="checkbox"/> NO EXEMPT M&E <input type="checkbox"/> YES <input type="checkbox"/> NO	\$ HOW CALCULATED: <input type="checkbox"/> Exempt as business computer	LIFE			
ADDRESS		TYPE	QTY					INCEPTION DATE	ORIGINAL SELLING PRICE	FACTOR
CITY		MODEL #						TERM		\$
PHONE #	FAX #	SERIAL #						GROSS ANNUAL RENT		
PAGE TOTAL: Estimated market value										
GRAND TOTAL: Use this area to record total of all pages, if more than 1 page is needed.										

NOTE: THIS SCHEDULE WILL BE CROSS-CHECKED WITH REPORTS FROM LESSORS (M-L FORMS).

DO NOT CARRY THIS
VALUE FORWARD