



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF PROPERTY TAX • EQUALIZATION SECTION • MADISON, WI

ADDRESS MAIL TO:

Area 6-97
2135 Rimrock Road • P.O. Box 8971
Madison, WI 53708-8971
TELEPHONE: (608) 266-2149
FAX: (608) 264-6897

Electronic Real Estate Transfer Return Waiver (PE-500w) Instructions

2007 Act 219 requires the electronic filing of all real estate transfer returns filed on or after July 1, 2009. Under sec. 77.22(2), Wis. Stats., an individual may request that the Department of Revenue (DOR) waive the requirement to file electronically. In order to qualify for a waiver and file a paper real estate transfer return, the electronic filing must cause an undue hardship. Any title company, attorney, or similar professional preparer must use eRETR. A waiver, PE-500w, is available from a Register of Deeds Office or by calling DOR at (608) 266-2149. The waiver must be completed and mailed to:

**Wisconsin Department of Revenue
eRETR Waiver Request, MS 6-97
P.O. Box 8971
Madison, WI 53708-8971**

A DOR waiver approval is needed for **each** document and paper transfer return filed at the Register of Deeds. A DOR waiver will only apply to the document described on the PE-500w form. Each document being recorded must have its own transfer return and each transfer return requires its own waiver. The following eight sections of the waiver require completion.

1. Print the name and return address for the person requesting the waiver.
2. Print the county name where the property is located and the document is being recorded.
3. Print the Grantor's Last Name and First Name or Entity Name.
4. Print the Grantee's Last Name and First Name or Entity Name.
Only one name for grantor and grantee needs to be entered if multiple names are on the document.
5. Print the street address of the property transferred. If the property has no street address, list the fire number. If the property is vacant or has no actual address or fire number, list the abutting road name or intersection that is used to access the property.
6. Print the Parcel Number(s). If more than one, enter up to five.
7. Explain why the electronic filing requirement, eRETR, causes an undue hardship.
8. Complete the Signature Statement. An e-mail address is requested if there is a question on the waiver.

When submitting the completed waiver to DOR, please include a **copy** of the document and paper transfer return, PE-500, if complete. DO NOT send originals as those are needed to record the transfer with the Register of Deeds.

DOR eRETR Waiver Approval

Upon receipt of DOR's approval to use a paper PE-500, please staple the waiver to the transfer return and deliver with the document and payment (if required) to the Register of Deeds in the county where the property is located.

DOR eRETR Waiver Denial

If the waiver is denied, you must use eRETR at <http://www.revenue.wi.gov/ust/retn.html>. Please note the following advantages of using eRETR:

- eRETR provides security and confidentiality of data.
- eRETR is accurate. The system does the arithmetic and eliminates errors.
- eRETR provides confirmation. The system provides the filer with a receipt and allows the filer to view and print a copy of the return including the date recorded and the document number.