

Wisconsin Department of Revenue  
Bureau of Property Tax  
Local Financial Assistance Section  
PO Box 8971  
Madison, WI 53708-8971

**INSTRUCTIONS FOR PREPARING ESTIMATE OF ADDITIONS  
AND RETIREMENTS OF QUALIFYING PROPERTY  
FORM UT-143**

Information on this form is needed to determine a municipality's or county's estimated amount of public utility distribution as provided in Section 79.04 of the Wisconsin Statutes.

Please note, only additions or retirements to qualifying plant (columns 2 through 5) of \$100,000 or more for each municipality in the current year (up to and including December 31) are to be listed on the form.

Qualifying property includes production plant, substation property and general structures. Please refer to "Instructions for Preparing Form 142" for the account classifications of these properties and instructions concerning leased property. **Please list separately additions to each utility service.** Common property should be allocated to each utility service in accordance with the book bases. Land should not be reported on this form.

If constructions of a new production plant rated at 200 megawatts or greater and further defined by Section 79.04 of the Wisconsin Statutes, will commence in the current **or subsequent year**, please list separately for that municipality and provide the additional information in column 6, Production Plant.

To consider a plant to be "under construction"; "there must be the introduction and use for construction purposes of materials foreign to the soil which eventually becomes a part of the completed improvement."

The form should be returned to our office on or before July 1. Thank you.