RETR Transfer Fee Exemption Guide

This guide provides information on how to qualify for a Real Estate Transfer Return (RETR) transfer fee exemption.

Exemption Numbers

- On the "Fee" page with in RETR – in the dropdown list, if the exemption number:
  - Appears – all requirements are met and you qualify for the exemption
  - Does not appear in the dropdown – no exemption applies and you must pay the transfer fee due

RETR Requirements

Below lists the exemption number, 77.25, Wis. Stats. information, and specific RETR requirements needed to allow an exemption to be used.

(1) Prior to October 1, 1969 – RETR not required

(2) From the United States or from this state or from any instrumentality, agency or subdivision of either.
- Grantor type must be government
- Conveyance type can be a sale or not a sale

(2g) By gift, to the United States or to this state or to any instrumentality, agency or subdivision of either.
- Conveyance type must be a gift
- Grantee type must be government

(2r) Under s. 236.29 (1) or (2) or 236.34 (1) (e) 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.
- Document type must be WDOT
- Conveyance type must be sale
- Grantee type must be government

(3) Which, executed for nominal, inadequate or no consideration, confirms, corrects or reforms a conveyance previously recorded.
- Document type can be Affidavit of Correction or Other with an explanation
- Prior recorded document number being corrected must be provided

(4) On sale for delinquent taxes or assessments.
- Conveyance type must be Sale
- Grantor type must be County or Municipality

(5) On partition
- Conveyance type must be Partition
- Partial fee may be due when values are not equal

(6) Pursuant to mergers of corporations.
- Conveyance type must be Other with an explanation
- Grantee/Grantor relationship must be Other with an explanation
- Ownership must be Full (entire ownership interest of grantor)
- Rights Retained by Grantor must be None
- Grantor type must be an entity and **not** include charitable remainder trust, or irrevocable trust
- Grantee type must be an entity and **not** include charitable remainder trust, or irrevocable trust
- Once you select exemption 6 on the Fee page the following is required:
  - State where merger was filed must be selected from dropdown of states
  - Date of merger must be entered

(6d) Pursuant to partnerships filing or cancelling a statement of qualification under s. 178.0901 or a corresponding statement under the law of another jurisdiction.
- Conveyance type must be Other with an explanation
- Grantee/Grantor relationship must be Other with an explanation
- Ownership must be Full (entire ownership interest of grantor)
- Rights Retained by Grantor must be None
- Grantor type must be General Partnership
- Grantee type must be Limited Liability Partnership

- Once you select exemption 6d on the Fee page the following is required:
  - State where statement of qualification was filed must be selected from dropdown of states
  - Date of statement of qualification must be entered

(6m) Pursuant to the conversion of a business entity to another form of business entity under s. 178.1141, 179.1141, 180.1161, 181.1161, or 183.1041, 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.

- Conveyance type must be Other with an explanation
- Grantee/Grantor relationship must be Other with an explanation
- Ownership must be Full (entire ownership interest of grantor)
- Rights Retained by Grantor must be None
- Grantor type must be an entity and **not** include real estate investment trust, unincorporated non-profit association, charitable remainder trust, or irrevocable trust
  Grantee type must be an entity and **not** include real estate investment trust, unincorporated non-profit association, charitable remainder trust, or irrevocable trust
- Once you select exemption 6m on the Fee page the following is required:
  - State where conversion was filed must be selected from dropdown of states
  - Date of conversion must be entered

(6q) Pursuant to an interest exchange under s. 178.1131, 179.1131, 180.1102, 181.1131, or 183.1031.

- Conveyance type must be Other with an explanation
- Grantee/Grantor relationship must be Other with an explanation
- Ownership must be Full (entire ownership interest of grantor)
- Rights Retained by Grantor must be None
- Grantor type must be an entity and **not** include real estate investment trust, unincorporated non-profit association, charitable remainder trust, or irrevocable trust
- Grantee type must be an entity and **not** include real estate investment trust, unincorporated non-profit association, charitable remainder trust, or irrevocable trust
- Once you select exemption 6q on the Fee page the following is required
  - State where interest exchange was filed must be selected from dropdown of states
  - Date of interest exchange must be entered

(6t) Pursuant to a domestication under s. 178.1151, 179.1151, 180.1171, 181.1171, or 183.1051.

- Conveyance type must be Other with an explanation
- Grantee/Grantor relationship must be Other with an explanation
- Ownership must be Full (entire ownership interest of grantor)
- Rights Retained by Grantor must be None
- Grantor type must be an entity and **not** include real estate investment trust, unincorporated non-profit association, charitable remainder trust, or irrevocable trust
- Grantee type must be an entity and **not** include real estate investment trust, unincorporated non-profit association, charitable remainder trust, or irrevocable trust
- Once you select exemption 6t on the Fee page the following is required:
  - State where domestication was filed must be selected from dropdown of states
  - Date of domestication must be entered

(7) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration or in sole consideration of cancellation, surrender or transfer of capital stock between parent and subsidiary corporation.

- Conveyance type must be Other with an explanation
- Grantor type must be Corporation
- Grantee type must be Corporation and must be the parent corporation of the grantor

(8) Between parent and child, stepparent and stepchild, parent and son-in-law, parent and daughter-in-law, or grandparent and grandchild for nominal or no consideration

- Conveyance type must be Parent/child – gift
- Grantor type must be an individual
- Grantee type must be an individual

- Conveyance type may also be Parent/Child – part sale/part gift for a partial exemption

(8m) Between husband and wife.
- Conveyance type must be Divorce/Spouse
- Grantor/Grantee Relationship must be Spouses or Ex-spouses
- Grantor must be an individual
- Grantee must be an individual

(8n) Between an individual and his or her domestic partner under ch. 770.
- Conveyance type must be Other with an explanation
- State where filed can only be WI
- Date filed cannot be after 4/1/2018
- Grantor must be an individual
- Grantee must be an individual

Note: same sex only

(9) Between agent and principal or from a trustee to a beneficiary without actual consideration.
- Conveyance type can be either:
  - Other with an explanation
  - Trustee to Beneficiary (Trustees deed must be selected as document type)
- Grantor type must be Revocable Trust or Irrevocable Trust
- Grantee type must be Revocable Trust or Individual

(10) Solely in order to provide or release security for a debt or obligation, if the debt or obligation was not incurred as the result of a conveyance.
- Conveyance type must be Other with an explanation

(10m) Solely to designate a TOD beneficiary under s. 705.15
- RETR not required

(11) By will, descent or survivorship
- Document type can be one of the following:
  - Personal Representative's Deed
  - Transfer by Affidavit
  - Termination of Decedent's Interest
- Conveyance type can be one of the following:
  - Will, decedent, or survivorship
  - Transfer by Affidavit
  - Termination of Decedent's Interest
- Grantor type can be one of the following:
  - Estate – transfer fee is due for a sale
  - Decedent

(11m) By nonprobate transfer on death under s. 705.15.
- Document type must be Termination of Decedent's Interest
- Conveyance type must be Termination of Decedent's Interest
- Grantor type must be Decedent
- Grantee type must be Individual
- Once you select exemption 11m on the Fee page the following is required:
  - Enter previous recorded document number on designation of beneficiary form

(12) Pursuant to or in lieu of condemnation.
- Conveyance type must be Other with an explanation
- Grantee type must be government

(13) Of real estate having a value of $1,000 or less.
- Estimated value must be $1,000 or less or
- Sale price must be $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.

- County/Municipality Foreclosure
  - Document must be Foreclosure – County/Municipality Judgement
  - Conveyance – system defaults to County/Municipality Judgement
  - Grantee must be government – county or municipality
- Sheriff's Foreclosure
  - Document must be Foreclosure – sheriff's deed
  - Conveyance Type must be Sheriff's deed (with prior interest in the mortgage or property)
- General Foreclosure
  - Conveyance Type must be Foreclosure or In lieu of foreclosure (with prior interest in property or mortgage)

(15) Between a corporation and its shareholders if all of the stock is owned by persons who are related to each other as spouses, as lineal ascendants, lineal descendants or siblings, whether by blood or by 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 3 years.

- Document type can be one of the following:
  - Building, Fixtures, Improvements Document
  - Condominium Deed
  - Quit Claim Deed
  - Trustee's Deed
  - Warranty Deed
  - Assignment of Lease (99 years or more)
  - Assignment of Lease (less than 99 years) with improvements
- Conveyance type must be Shareholder(s) to corporation or corporation to shareholder(s)
- Grantor to grantee can be either:
  - Individual or revocable trust to Corporation
  - Corporation to Individual or revocable trust (corporation must have acquired the property for >= 3 years from the date of conveyance)

(15m) Between a partnership and one or more of its partners if all of the partners are related to each other as spouses, as lineal ascendants, lineal descendants or siblings, whether by blood or by 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.

- Document type can be one of the following:
  - Building, Fixtures, Improvements Document
  - Condominium Deed
  - Quit Claim Deed
  - Trustee's Deed
  - Warranty Deed
  - Assignment of Lease (99 years or more)
  - Assignment of Lease (less than 99 years) with improvements or
- Conveyance type must be Partner(s) to partnership or Partnership to partner(s)
- Grantor to grantee can be either:
  - Individual or revocable trust to Partnership, LP, LLP
  - Partnership, LP, LLP to Individual or revocable trust

(15s) Between a limited liability company and one or more of its members if all of the members are related to each other as spouses, as lineal ascendants, lineal descendants or siblings, whether by blood or by 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.

- Document type can be any of the following:
  - Building, Fixtures, Improvements Document
  - Condominium Deed
  - Quit Claim Deed

- Trustee's Deed
- Warranty Deed
- Assignment of Lease (99 years or more)
- Assignment of Lease (less than 99 years) with improvements

- Conveyance type must be Member(s) to Limited Liability Company or Limited Liability Company to member(s)
- Grantor to grantee can be either:
  - Individual or revocable trust to LLC
  - LLC to Individual or revocable trust

(16) To a trust if a transfer from the grantor to the beneficiary of the trust would be exempt under this section.
- Conveyance type must be Trust (conveyance to) with an explanation
- Grantor type must be an individual or revocable trust
- Grantee type must be revocable or irrevocable trust

(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.
- Conveyance type must be Deed in satisfaction of land contract
- Original land contract date
  - August 1, 1992, or after with original land contract recorded document number or
  - Dated prior to December 17, 1971, with original land contract recorded document number

  Note: Original land contracts recorded September 1, 1981 - July 31, 1992 fee is due at .003 rate and original land contract recorded December 17, 1971 – August 31, 1981 fee is due at .001 rate.

(18) To a local exposition district under subch. II of ch. 229.
- Conveyance type must be other with explanation
- Grantee type must be Local Exposition District (subch. II of Ch. 229)

(20) Made under s. 184.15. (Transfers by a fiduciary. If before May 5, 1998, the transfer vested the estate or interest in another person to hold the estate or interest as a fiduciary for the benefit of the nonprofit association or its members or both, on or after May 5, 1998, the fiduciary may transfer the estate or interest to the nonprofit association in its name, or the nonprofit association, by appropriate proceedings, may require that the estate or interest be transferred to the nonprofit association in its name.)
- Conveyance type must be other with explanation
- Grantee type must be Unincorporated Non-profit Association (sec. 184.15, Wis. Stats.)

(21) Of transmission facilities or land rights to the transmission company, as defined in s. 196.485 (1) (ge), under s. 196.485 (5) (b) or (c) or (6) (a) 1. in exchange for securities, as defined in s. 196.485 (1) (fe).
- Conveyance type must be other with explanation
- Grantee type must be an entity

Resources/Contact Information

Web pages

- **RETR –** revenue.wi.gov/Pages/retr/Home.aspx
- **MTA –** tap.revenue.wi.gov/mta/_/

Questions? – contact us:

- Email: RETR@wisconsin.gov
- Phone: (608) 264-6885 or (608) 266-1594