

Instructions to Allocate Wisconsin Personal Property Costs to the Municipal Level

The 2017 Personal Property Cost and Municipal Allocation Worksheet allocates the total reported original cost of **taxable** personal property in Wisconsin to each municipality where the Telco has personal property located at the end of 2016.

Follow these steps to complete the municipal allocation process:

1. Open the 2017 Personal Property Cost and Municipal Allocation Worksheet you received from the Wisconsin Department of Revenue (DOR). The file name contains your Telco number assigned by DOR and the current Telco name on record (ex: 9999 - WISCONSIN TELECOM INC.xlsx)
Note: The Telco name and Telco number fields are protected. As the user, you cannot change the pre-filled data. If your Telco's name or contact information has changed, report these changes to DOR using the [Telco Company Information Sheet](#) on our website.
2. **Total personal property original cost as of January 1, 2017** - Enter the total (statewide) original cost of all personal property (including exempt property) located in Wisconsin as of January 1, 2017.
Note: This value (cost) should match the Total Personal Property Original Costs reported on Schedule Y-P of the 2017 T-P Form (Line 16, Col. 5).
3. **Total original cost of exempt computer equipment, software and fax machines as of January 1, 2017** -
 - This value (cost) should match the total of Exempt Computer Equipment, Software and Fax Machines reported on line 1, column 5 of Schedule Y-P (located in the T-P Form)
 - Exempt computers are used for administration purposes (ex: office, sales). The computer exemption does not apply to custom software, copiers, equipment with embedded computerized components or equipment used to provide telecommunications services.
4. **Other Non-taxable assets** - Enter the original cost of all other non-taxable assets as of January 1, 2017.
Note: This number should match the "Other Non-Taxable Assets" reported on line 15, column 5 of Schedule Y-P (located in the T-P Form).
5. **Total TAXABLE personal property cost in Wisconsin as of January 1, 2017** - The worksheet calculates this box for you. It subtracts the exempt costs reported in steps 3 and 4 above from the total original cost reported in step 2. DOR must allocate the original taxable cost (for the entire state) to each municipality where the Telco has personal property located.
6. **List of Accounts** - The accounts listed represent all the municipalities where your Telco reported personal property on January 1, 2016.
 - Review the list for changes during 2016
 - If your Telco located personal property in a new municipality during the last year - on the first blank row below the pre-filled account data, enter the county name (Col. 4) and municipal name (Col. 5)
 - DOR will assign a new account number (Col.1), county code (Col. 2) and municipal code (Col. 3) to each new municipality listed for 2017
7. **Column 6** - Enter the total original cost of all **taxable** personal property allocated to each municipality as of January 1, 2016.
 - Do this for each municipality listed, including those added during 2016
 - If all taxable personal property moved out of an existing municipality during 2016, or was no longer owned by the Telco on January 1, 2017 (sold during 2016), enter a zero (0)
 - At the top of Column 6, you'll find the sum of the total taxable original costs
8. **Column 7** - Calculates the percentage (%) of total taxable original costs allocated to each individual municipality. DOR uses this allocated cost percentage (% to total) to allocate the 2017 total full value assessment to each municipality.
9. **Finish and Save the file** - After you enter all taxable original costs for every municipality listed, Column 6 and Column 7 totals should turn green - indicating the Telco's 2017 total taxable cost matches the sum of the costs allocated to individual municipalities (accounts) in Column 6. If these two sums do not match, they will appear in red. Before saving your file, make sure the numbers are green.
10. **Submit the file** -
 - Email the completed "2017 Personal Property Cost and Municipal Allocation" worksheet with the completed T-P Form on or before the March 1, 2016. If you were granted an extension, by April 3, 2017
 - For confirmation of email delivery to DOR, use the "request delivery receipt" option in your email program

If you have questions, [contact us](#).