

Instructions: Car Line Gross Earnings Annual Report (CL-001)

General Information

A gross earnings tax is levied annually in lieu of all property taxes on the car line equipment of a car line company at a rate equal to the gross earnings in Wisconsin multiplied by the average net rate of taxation. Every railroad company operating in Wisconsin must, upon making payment to each car line company for use of its cars, withhold the amount of the tax imposed under this subsection on the car line company.

Filing Information

- Using [My Tax Account](#) (MTA), each company must file Form CL-001 with the Wisconsin Department of Revenue (DOR)
- **Due date – on or before March 15 of each year**
- You may request a 30-day extension (through MTA) before the April 15 due date
- If you do not file by the due date or extended due date, you will be charged a late filing fee of \$25 plus 5% of the total license fees due (secs. [76.28\(6\)\(b\)](#) and [\(7\)](#), Wis. Stats.)

Note: DOR must receive your payment on or before April 15 of each year or it is subject to interest at 1.5% per month until paid. If you do not pay on or before April 15, the outstanding amount due is delinquent and subject to interest under sec. [76.39\(4\)\(c\)](#), Wis. Stats.

Report All

- Receipts by a car line company from operation of car line equipment
- Gross earnings on intrastate business:
 - Of a car line company from operation of car line equipment
 - In the proportion that the Wisconsin car miles are of the total car miles of such interstate business

Note: The gross earnings not based on mileage shall be allocated to this state in the ratio of each carrier's average annual freight car miles in Wisconsin to the carrier's total freight car miles in all states