

Form

M-L

Assessment date as of: January 1, 2020

Due date: March 2, 2020

Leased, Rented or Loaned Personal Property Return Instructions

2020

For property located at, but not owned by a Wisconsin manufacturer.

Reporting Requirements

- Use the M-L Form to report to the Wisconsin Department of Revenue (DOR) **only** personal property you lease to, rent to, loan to or have located at a state-assessed manufacturer
- For a complete list of all companies in Wisconsin currently classified as manufacturers, visit our website at revenue.wi.gov/Pages/Manufacturing/home.aspx. Under the Reports section review, "Companies Classified as Manufacturing for Property Assessment" (Excel format)
- You must report personal property leased to locally-assessed businesses (non-manufacturers) to the appropriate local municipal assessor (see below)
- **Note:** To avoid double assessments, do not report the same leased property to DOR **and** the local assessor

To report personal property leased to manufacturers:

- Review the general instructions
- Submit electronic or separate paper M-L Forms to the appropriate [DOR Manufacturing & Utility Bureau District Office](#)
- List all personal property (except computers, software and related processing equipment) leased to manufacturers within each district on Schedule LL

To report personal property leased to non-manufacturers:

- Report to the appropriate local assessor of the municipality where the leased property is located
- Contact the local assessor for more information on forms and filing. You can find a list of all Wisconsin municipal assessors at: revenue.wi.gov/DOR%20Publications/assrlist.pdf.

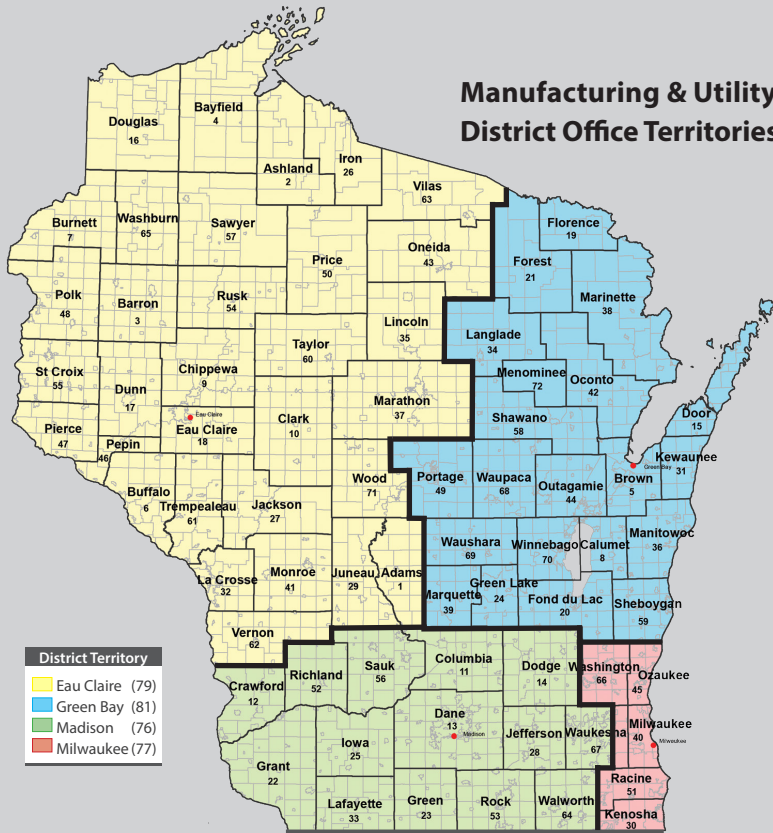
Reminders

- Under Wis. Act 59, you no longer have to report computers for the computers to be exempt. **Note:** Multi-function devices (MFDs) are not computers.
- **Due date: March 2, 2020** – the appropriate [district office](#) **must receive** your M-L Form or your extension request on or before March 2, 2020. If you mail your form or extension request, it must be postmarked on or before March 2, 2020.
- DOR does not print or mail M-Forms. We encourage leasing companies to electronically file (e-file) or download and print the M-L Form from our website. For more details, visit revenue.wi.gov; for e-filing search key word "E-Filing Manufacturing Forms" and for paper forms search key word "2020 M-L Form."
- **Updates** – sign up for the DOR Electronic Mailing List to receive an email newsletter on filing deadlines, forms updates and electronic filing availability. Visit revenue.wi.gov/Pages/HTML/lists.aspx and check the "Manufacturers" box.

If you no longer lease property in Wisconsin – to avoid a non-filing penalty, write "NONE" on the Schedule A **and** Schedule LL and submit this form to the [district office](#) in your area.

[Contact us](#) with questions, comments or suggestions.

Department of Revenue - Manufacturing & Utility District Offices



Manufacturing & Utility Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
 Eau Claire, WI 54701-2650
 mfgtel79@wisconsin.gov
 Ph: 715-836-4925 Fax: 715-836-6690

Green Bay District Office (81)

200 N. Jefferson St, Ste. 126
 Green Bay, WI 54301-5100
 mfgtel81@wisconsin.gov
 Ph: 920-448-5191 Fax: 920-448-5210

Madison District Office (76)

Mailing Address
 PO Box 8909 #6-301
 Madison, WI 53708-8909

Street Address
 2135 Rimrock Rd #6-301
 Madison, WI 53713-1443
 mfgtel76@wisconsin.gov
 Ph: 608-267-8992 Fax: 608-267-1355

Milwaukee District Office (77)

State Office Building
 819 N. 6th St, Rm. 530
 Milwaukee, WI 53203-1610
 mfgtel77@wisconsin.gov
 Ph: 414-227-4456 Fax: 414-227-4095

Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	79	25	Iowa	76	48	Polk	79
02	Ashland	79	26	Iron	79	49	Portage	81
03	Barron	79	27	Jackson	79	50	Price	79
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	79	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	79	34	Langlade	81	57	Sawyer	79
11	Columbia	76	35	Lincoln	79	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	79	60	Taylor	79
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	81	62	Vernon	79
16	Douglas	79	40	Milwaukee	77	63	Vilas	79
17	Dunn	79	41	Monroe	79	64	Walworth	76
18	Eau Claire	79	42	Oconto	81	65	Washburn	79
19	Florence	81	43	Oneida	79	66	Washington	77
20	Fond du Lac	81	44	Outagamie	81	67	Waukesha	76/77
21	Forest	81	45	Ozaukee	77	68	Waupaca	81
22	Grant	76	46	Pepin	79	69	Waushara	81
23	Green	76	47	Pierce	79	70	Winnebago	81
24	Green Lake	81				71	Wood	79

Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76

General Filing Information

- Under state law ([sec. 70.995, Wis. Stats.](#)), leasing companies that own personal property leased to, rented to, loaned to or located at a Wisconsin Manufacturer must file this form. For a complete list of all companies in Wisconsin currently classified as manufacturers, visit our website revenue.wi.gov/Pages/manufacturing and review, *"Companies Classified as Manufacturing for Property Assessment."*
- **Assessment date** – DOR uses the M-L Form in determining the assessed value of property leased to, rented to or located at a manufacturer and subject to general property taxes as of **January 1, 2020**
- **Note:** If you are reporting property located in more than one Manufacturing & Utility Bureau District Office, **you must mail a separate ML-Form to each district office.**
- **Where to file the paper ML-Form** – mail your completed **original** form to the **district office** responsible for the location of your leased, rented or loaned personal property. To determine the correct district office, match the county where the property is located to the 2-digit district office code (see page 2). Since DOR requires an original signature, **we do not accept faxed copies of the form.**

Extension Requests

State law grants one filing extension to April 1, 2020. You may file your extension request electronically, by email, first class mail or fax. DOR **must receive** your extension request on or before March 2, 2020. If you mail your extension request, it must be postmarked on or before March 2, 2020. DOR will deny an extension request postmarked after March 2, 2020.

- **To file an extension request, you must:**
 - » Identify each leasing account requesting a filing extension by its full State ID number (ex: 76-13-251-L099100001) or 8-digit account number (ex: 99100001)
 - » If you are filing extension requests for multiple leasing accounts, you must submit the full State ID number of all individual accounts for which you are requesting an extension
- **Extension request methods:**
 - » **Online request** – file an online electronic extension request from our website. Visit revenue.wi.gov and search key word "E-filing Manufacturing Forms." Timely filed electronic extensions are immediately acknowledged on screen.
 - » **Email, fax or mail** – If you do not electronically file your extension request, you must send your extension request in writing to the **district office** in your area, with the heading "Attn: Extensions." Your extension request to any **district office**. To verify delivery: you must choose an email delivery receipt confirmation (sender option), a fax transmission confirmation report, or get a certificate of mailing from your preferred document delivery service.

Filing penalty

- DOR does not consider this form timely filed unless it contains all the required data for each equipment location. If you do not provide the required data, you will be charged a filing penalty.
- **Lessors** are required to file Schedule LL even though manufacturers are assessed and responsible for the property tax in the State of Wisconsin. **Lessees** are also required to report leased property information on their personal property forms.

Leased Property

- **Property leased to utilities and telecommunications companies** – to report property leased to state-assessed utility and telecommunication companies, complete the Lessor Data Report ([Form LS-001](#)). For more information, contact us at:
Wisconsin Department of Revenue
Manufacturing & Utility Bureau #6-97
PO Box 8971
Madison WI 53708-8971
(608) 264-6889
- **Property leased to non-manufacturers and non-utilities** – you must report all property leased to non-manufacturers and non-utilities to the local municipal assessor, except computers, software and related processing equipment.

Schedule A

Report: Personal property leased, rented or loaned to Wisconsin manufacturers only, except computers, software and related processing equipment. **Note:** Multi-function devices (MFDs) are considered copiers and must be reported.

How to Report:

- Enter the leasing company's 8-digit State leasing number (ex. 99100001) and Federal Employer Identification Number (FEIN)
- Enter the company's legal name and mailing address. **Note:** If you use a PO box, make sure to use the correct zip+4 code.
- If the name of address changed from the prior year, check the name/address change box
- Check the district box where the personal property is located
- Sign Schedule A. Since DOR requires an original signature, **we do not accept faxed copies of the form.**

Schedule LL

Report – Lessor should report:

1. All property leased to, rented to, loaned to or located at state-assessed manufacturers as of January 1, 2020. Except computers, software, and related processing equipment. MFDs are considered copiers and must be reported.
2. Any property reported last year but no longer under lease as of January 1, 2020, must be accounted for this year. Either report this property on Schedule LL for 2020, checking the appropriate reason for disposal of (Column 5 – Lease Status), or attach a photocopy of last year's Schedule LL indicating the status of the equipment.

Lessor Date Reporting – Alternate method (See “Attaching a file” instructions if filing electronically)

- Review the [2020 Composite Conversion Index Factors](#). Report the required information for every manufacturer's asset.
- Instead of completing Schedule LL, you may use an alternative method of reporting the lessor data. You can submit a substitute of the schedule or a computer printout in an **8 1/2" x 11" format**.
- Alternate method must include all the requested information on Schedule LL
- If you choose to report using this alternative method, **you must also sign Schedule A of this M-L Form and file** it with your substitute report to the appropriate [district office](#)
- Electronic Excel (.xlsx) file:
 - » Preferred file type
 - » Sort by “municipality” then by “company”
 - » Email Excel file to the appropriate [district office](#)

Col. 1: Lessee Information – Lessee name and property location

Complete this column for each item leased to, rented to or located at a manufacturer (lessee) in this area:

- Report the manufacturer's company name or DBA (Doing Business As) name, whichever is appropriate
- List the property location (street address and city) of the asset
- Enter the manufacturer's phone number if available

Col. 2: Equipment Information – Property type, description, brand name, model number, total quantity and serial number

To complete this column enter:

- General property type you are leasing to a manufacturer (ex: copy machine, MFD, telephone system, lathe, forklift truck)
- Brand name, model number and serial number of the property
- If there is more than one item, provide **all** the above equipment information for **each** item

Col. 3: Lease Information – Asset lease terms**To complete this column enter:**

- Lease number
- Month and year for the beginning of the lease
- Term of the lease (years)
- Gross annual rent for the asset

Col. 4: Cost of Information – Asset cost information**To complete this column enter:**

- Lessee ID
- Total original selling price – enter the selling price if amount reported corresponds with the original selling price for the manufacture or acquisition year. Also, enter amount here if the purchase price of the item you are leasing to a manufacturer represents a normal retail selling price.
- Acquisition year (or manufacture year)
 - » If you are a manufacturer/lessor of equipment, report the year the item was manufactured
 - » If you purchased the item you are leasing to a manufacturer, report the year you purchased the item
- Total current selling price used – enter amount that corresponds with the current selling price of the item you are reporting

Col. 5: Lease Status – Active or inactive (Disposed)**To complete this column:**

- Check the appropriate box showing the current lease status on January 1, 2020
- If you disposed of the property, check the appropriate box

Note: DOR cross checks Schedule LL with personal property reports filed by manufacturers (M-P Forms). The owner and the manufacturer must report all leased, rented or loaned property located at a manufacturer, except computers, software and related processing equipment.

In general, DOR assesses personal property leased to, rented to or loaned to a Wisconsin manufacturer. However, Chapter 18 of the Wisconsin Property Assessment Manual allows the municipal assessor to assess low value items with no likelihood of qualifying as exempt M&E.

Below is a list of leasing companies who lease such items to Wisconsin manufacturers. For the January 1, 2020 assessment, the municipal assessor assesses property owned by these leasing companies and leased to Wisconsin manufacturers. In addition, all assessable vending machines continue to be locally assessed.

Property leased from these companies should not be reported on Schedule L.

ADP, LLC	Interiorscapes Inc.	Taylor Enterprises of Wisconsin Inc.
Allied Waste Services	Lease Finance Group, LLC	TELSEC Town & Country Sanitation
All City Communications Co.	Mail Finance, Inc.	Tyco Integrated Security, LLC
Ameritech Applied Technologies Inc.	Mineral Spring Water, LLC	Unified Merchant
AnSer Services	Mobile Reduction Specialists Inc.	UNL FGN Corp.
Arch Communications	Neopost USA Inc.	United Parcel Service (UPS)
Associated Press USA, LLC	Onyx Waste Services Inc.	United Rentals
Badger Mailing & Shipping Systems Inc.	OSI Environmental Inc.	Viking Fire Protection
Best Way Disposal	Packerland Rent-A-Mat Inc.	Waste Management (Excluding Chemical Waste Management)
Brent's Mailing Equipment Co.	Pelleteri's Waste Systems	Worldspan
Brook Furniture Rental Inc.	The Peltz Group, LLC	
Business Service Center Inc.	Pitney Bowes Inc. (Not Pitney Bowes Global Financial Services, LLC)	
Card Establishment Services Inc.	Planteriors of Wisconsin Plant Rentals	
Convergent Solutions Inc.	Praxair Distribution Inc.	
Culligan Water	Premium Water Inc. – Chippewa Springs Ltd.	
Digital Paging Systems	Safety-Kleen Systems Inc.	
Farmer Bros. Co.	Security Link From Ameritech Inc.	
Federal Express (Fed Ex)	Siemens Water Solutions	
FME, LLC	SkyTel	
Franco typ – Postalia Inc.	Spic & Span Inc.	
Friden Neopost	SPOK	
Galileo International Inc.	Superior Services Inc.	
Gross Industrial Towel & Garment Services	Sysco Food Services	
Honeywell International Inc.		

The composite conversion index factors reflect the change in prices over time and depreciation.

Use these index factors to help determine the January 1, 2020 value of fixed assets. The most common method DOR uses is below.

Original Acquisition Cost (Retail) times Index Factor (for appropriate useful life)

The steps in this method are:

1. Use the list below to find the appropriate useful life for equipment type
2. Use the chart below to find the correct index factor based on the year acquired and indicated useful life
3. Multiply the original acquisition cost (retail) times the index factor to arrive at the value

Example: The value of a copier (six year life) purchased in 2018 for \$10,000 would be \$6,760 (\$10,000 x .676 = \$6,760)

2020 Composite Conversion Index Factors						
Year Acquired	YRS. MOS.	4 48	6 72	10 120	20 240	Year Acquired
2019		0.813	0.875	0.925	0.963	2019
2018		0.523	0.676	0.810	0.917	2018
2017		0.330	0.512	0.695	0.857	2017
2016		0.206	0.384	0.591	0.792	2016
2015		0.113	0.291	0.507	0.740	2015
2014			0.220	0.435	0.691	2014
2013			0.124	0.373	0.645	2013
2012				0.324	0.608	2012
2011				0.280	0.573	2011
2010				0.240	0.534	2010
2009				0.142	0.498	2009
2008					0.477	2008
2007					0.450	2007
2006					0.429	2006
2005					0.407	2005
2004					0.386	2004
2003					0.359	2003
2002					0.333	2002
2001					0.308	2001
2000					0.287	2000
1999 & prior		0.113	0.124	0.142	0.194	1999 & prior

Note: The outlined boxes, at the bottom of each column, show the index factors to use for the year (and any prior year) you acquired the fixed assets.
You must report all assets regardless of age.