

2025 Wisconsin Telco Real Estate (T-R Form) Instructions

Filing Information

- **Filing Requirement** – telecommunication companies (Telcos) must file state-prescribed 2025 T-R Form online through [My Tax Account \(MTA\)](#)
- **Due Date** – March 3, 2025
- **Extension Request**
 - File your extension request electronically through [MTA](#) on or before March 3, 2025
 - Extension requests submitted by March 3 are automatically granted. State law grants one filing extension to April 1, 2025.
- **Penalties**
 - State law (secs. [76.28\(6\)](#) and [76.05\(1\)\(2\)](#), Wis. Stats.) requires the Wisconsin Department of Revenue (DOR) to charge a filing penalty if T-R Forms are not filed, filed late or not filed completely
 - If you do not file, you lose the right to appeal your assessment
 - For completed returns, filed not more than one month late, the filing penalty is 5% of the current year tax. The filing penalty increases by an additional 5% of the current year tax for each additional month or fraction thereof, that the return is late, not to exceed 25% in aggregate.

Wisconsin Real Estate Inventory Report

- The Real Estate Inventory Report lists an account number and pre-filled account information from the submitted 2024 T-R Form. If the information is incorrect, contact DOR at mfgtelco@wisconsin.gov.
- To complete this inventory report, you must select "Yes" or "No" for each account in the "Changes," "Leased to Others," "Sold," and "Appraised" columns

Property Site Type Key

- IMP = Buildings (ex: business offices, retail locations, garages, warehouses, and parking lots)
- CO = Central offices
 - Report changes on Schedule R-1
 - Identify leases on Schedule R-2
- REM CS = Remote cell site (land owned by Telco)
- VAC RE = Vacant land parcels. If the property is no longer vacant, select "Yes" in the "Changes" column and submit the appropriate schedule for the new property site type.

Real Estate Declaration

Select "Yes" or "No" to indicate whether you have new real estate to report.

Schedule R-5: New Real Estate

- Complete this schedule for each new real estate added
- Complete a separate schedule for each property site address/account

Schedule R-1: New Construction, Remodeling & Demolition

- Complete this schedule for each account no. on the Wisconsin Real Estate Inventory Report where you selected "Yes" in the "Changes" column, excluding accounts with the property site type REM CS
- Complete a separate schedule for each property account

Schedule R-2: Leased Real Estate

- Complete this schedule for each account no. on the Wisconsin Real Estate Inventory Report where you selected "Yes" in the "Leased to Others" column, excluding accounts with the property site type REM CS
- Complete a separate schedule for each property site address/account

How to report Non-Telco owned real estate where the state assessed Telco leases more than 50% of building

- If your Telco leases more than 50% of a building owned by a non-Telco, complete this schedule
- You can enter multiple leases for the same account (location) on the same schedule
- **Note:** Report leasehold improvements at these locations on T-P Form, Schedule LHI

Telco owned real estate where the Telco occupies more than 50% of building

- If your Telco company leases less than 50% of a building to non-Telco tenants, complete this schedule
- You can enter multiple leases for the same account (location) on the same schedule
- **Note:** Enter 99% for percent of total area (SF) if the total area is 100%; this prevents an error from occurring

Schedule R-4: Equipment Shelters on Owned Land Detail Schedule

Note: Schedule R-4 is no longer used in the Telco Real Estate Return

- Report prefabricated or mobile type shelters on T-P Form, Schedule E
- Report permanent structures (those constructed with brick or concrete block) on T-R Form, Schedule R-1

Sold Property Addendum

- Complete this addendum for each account on the Wisconsin Real Estate Inventory Report where you selected "Yes" in the "Sold" column
- Complete a separate schedule for each property site address/account
- Attach appropriate sale documents

Appraised Property Addendum

- Complete this addendum for each account on the Wisconsin Real Estate Inventory Report where you selected "Yes" in the "Appraised" column
- Complete a separate schedule for each property site address/account
- Attach the appraisal documents

Summary

This is a list of the schedules you selected for your filing. For each schedule, the number in the "Completed" column should equal the number in the "Expected" column based on what you indicated on the Wisconsin Real Estate Inventory Report. Check the box to the right of each schedule to acknowledge completion.