

## Instructions: Rural Electric Cooperative Annual Report (RE-001)

### General Information

"Electric cooperative" means a cooperative association organized under ch. [185](#), Wis. Stats., that carries on the business of generating, transmitting or distributing electric energy to its members at wholesale or retail.

### Filing Information

- Using [My Tax Account](#) (MTA), each company must file Form RE-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 March 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:** Do not submit payment with your form. DOR will send you a bill for the assessment on approximately April 15. Once you pay your assessment in full, your license to carry on business for the 12-month period begins January 1.

### Calculate Apportionment Factor

Report all plant, payroll, and sales data for both total company and Wisconsin-specific locations in their respective fields of entry.

### License Fee Assessment Calculation

- "Gross revenues" means:
  - Total operating revenues, except revenues for interdepartmental sales and for interdepartmental rents, less deductions from the sales and use tax under sec. [77.61 \(4\)](#), Wis. Stats., and, in respect to any electric cooperative that purchases more than 50% of the power it sells, less the actual cost of power purchased for resale by an electric cooperative, if the revenue from that purchased electric power is included in the seller's gross revenues or if the electric cooperative purchased more than 50% of the power it sold in the year prior to January 1, 1988, from a seller located outside Wisconsin.
  - For an electric cooperative, "gross revenues" does not include grants awarded to the electric cooperative under sec. [16.958 \(2\) \(b\)](#), Wis. Stats.
  - For a retail electric cooperative, "gross revenues" does not include low-income assistance fees collected by the retail electric cooperative under sec. [16.957 \(5\) \(a\)](#), Wis. Stats., low-income assistance fees received by the retail electric cooperative from a retail electric cooperative or municipal utility under a joint program established under sec. [16.957 \(5\) \(f\)](#), Wis. Stats.
  - For a wholesale supplier, as defined in sec. [16.957 \(1\) \(w\)](#), Wis. Stats., "gross revenues" does not include any low-income assistance fees that are received from a municipal utility, as defined in sec. [16.957 \(1\) \(q\)](#), Wis. Stats., or retail electric cooperative or under a joint program established under sec. [16.957 \(5\) \(f\)](#), Wis. Stats.
- Report all operating revenues per sec [76.48\(d\)](#), Wis. Stats. (above)
- If your electric cooperative purchases more than 50% of the power it sells, you may deduct the actual cost of power purchased for resale. The revenue from that purchased power must be included in the seller's gross revenues reported to DOR.
- The following may only be excluded if included in the seller's gross revenues reported to DOR:
  - Interdepartmental sales and rents
  - Sales and use tax deducted under sec. [77.61\(4\)](#), Wis. Stats.
  - Public benefits fees
  - Grants