Within the same municipality, a TID with excess funds (the donor) can transfer funds to another TID (the recipient) through an allocation amendment. For comments or more information, visit the Municipal Tax Incremental Finance Project Plan and/or Allocation Amendments web page.

**Donor TID must:**
- Be created under sec. 60.23, sec. 66.1105 or sec. 66.1106 Wis. Stats.
- Have the same overlying taxing jurisdictions as the recipient TID

**Municipality must:**
- Adopt an allocation resolution **before** the expenditure period ends. Allocations may be made after the municipality adopts the resolution through the maximum life of the donor TID.
- Demonstrate the donor TID has sufficient revenue to pay all its current project costs and sufficient surplus revenue to pay eligible costs of the recipient TID
- Update the project plan for the donor TID and include a total amount and yearly breakdown for the allocations, if available

| Distressed or Severely Distressed Recipient TID  
**((sec. 66.1105(4e)(d), Wis. Stats.))** | Allocations based on Recipient Type  
**((sec. 66.1105(6)(f)2, Wis. Stats.))** | Environmental Remediation (ER) TID Created on or before November 29, 2017  
**((sec. 66.1106(2)(c), Wis. Stats.))** |
|---|---|---|
| For a recipient TID classified as distressed or severely distressed, the donor TID may contribute excess increments for the below timeframes:  
- **Distressed** – whichever is less:  
  o 10 years past the donor TID’s maximum life  
  o Recipient TID’s extended life  
- **Severely distressed** – whichever is less:  
  o Until the donor TID exists for 40 years  
  o Recipient TID’s extended life | Recipient TID must meet one of the following conditions:  
- Has project costs to create, provide or rehabilitate low-cost housing or to remediate environmental contamination  
- Is a blighted or rehabilitation/conservation TID  
- Is an Industrial or mixed-use TID designated as distressed or severely distressed  
- Is an ER TID  
**Donor restrictions:**  
- Once an industrial or mixed-use TID created after September 30, 2004 becomes a donor, it can no longer receive the standard extension to its maximum life, per **((sec. 66.1105(6)(f)4., Wis. Stats.))**  
- An ER TID created under sec. 66.1105 Wis. Stats. may only allocate to another ER TID | ER TID created under sec. 66.1106 allocating to either:  
- Any ER TID  
- A TID meeting one of the following conditions **((sec. 66.1105(6)(f)2, Wis. Stats.))**:  
  o Has project costs to create, provide or rehabilitate low-cost housing or to remediate environmental contamination  
  o Is a blighted or rehabilitation/conservation TID  
  o Is an industrial or mixed-use TID designated as distressed or severely distressed |