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# 2021 Annual Assessor Meeting

Wisconsin Department of Revenue – Manufacturing &  
Telco

Online Training November 2021

# Wholesale Electrical Company

- ▷ Sec. 76.28(1)(gm) Wis. Stats., provides that a company is subject to state taxation (as a qualified wholesale electric company) if:
  1. 95% of net production) is selling electricity to a public utility, as defined in sec. 196.01(5), Wis. Stats., or other entity that sells electricity directly to the public and its total generating capacity within Wisconsin is 50 Megawatts (MW) or more, OR
  2. A wholesale merchant plant, as defined in s. 196.491 (1) (w), that has a total power production capacity of at least 50 MW

See Page 20-29 of the WPAM

# Tower Search Resources

- ▶ Federal Communications Commission (FCC) – Antenna [wireless2.fcc.gov/UlsApp/AsrSearch/asrRegistrationSearch.jsp](https://wireless2.fcc.gov/UlsApp/AsrSearch/asrRegistrationSearch.jsp)
- ▶ Antenna search ([antennasearch.com/](https://antennasearch.com/))
- ▶ Cell reception – towers ([cellreception.com/towers/](https://cellreception.com/towers/))

# Manufacturers Web Page

[revenue.wi.gov/Pages/Manufacturing/home.aspx](https://revenue.wi.gov/Pages/Manufacturing/home.aspx)

- ▷ Online services – taxpayers and preparers
- ▷ Assessment rolls
- ▷ Reports
- ▷ Appeals and objection forms
- ▷ Guides
- ▷ Resources
- ▷ Common questions
- ▷ Common forms

# Office Contacts

## ▷ Utility Office – Madison

- Manufacturing & Utility Bureau  
MS 6-97  
PO Box 8971  
Madison, WI 53708-8971

- Phone: (608) 264-6889  
Fax: (608) 264-6897  
Email: [mfgtelco@wisconsin.gov](mailto:mfgtelco@wisconsin.gov) (Telecommunications)  
Email: [utility@wisconsin.gov](mailto:utility@wisconsin.gov)

## ▷ Manufacturing & Utility Bureau District Offices [revenue.wi.gov/Pages/Contact/slfbmta.aspx](http://revenue.wi.gov/Pages/Contact/slfbmta.aspx)