Tax Incremental District (TID) Annual Report (Form PE-300) General Information

Wisconsin Department of Revenue

Municipalities with an active TID are required by law to submit an Annual Report, detailing revenues and expenditures, to the Wisconsin Department of Revenue. (sec. 60.85(6)(f)2, 66.1105(6m)(d)2, and 66.1106 (10m)(b), Wis. Stats.)

I. Filing Information

A. General

- Report due date – July 1
- You must submit one Annual Report per TID
  - Each co-muni code entered brings up a list of TIDs
  - If a TID crosses county lines, the Annual Report will only be available in the county with the greatest base value

B. Form

- **Email authorization –** the first time you open the form, you are asked to enter your email address and click "Login." Go to your email and open the message with the subject "Login authorization link." Click the provided link to open the report in your default browser.
- **Recommended browsers –** Internet Explorer and Chrome. If you would like to open the report in a browser that is not your default, copy the link into the browser's address bar.
- **Entering values –** use only whole numbers. Round to the nearest whole number.
- **Printing the report –** when printing, the document opens in a separate window. If a pop-up blocker message appears, select "Always allow" to permit the separate window to open.

II. Report Types

A. Original Report – after you submit, your original report will be posted to the DOR website the next business day

B. Amended Report – if you already filed an original report, you can amend the report until November 1. After you submit the amended report, it will be posted to the DOR website the next business day.

III. Additional Information

A. Required Fields – if there is a red asterisk "*" next to a field, you must enter information in that field. Required fields include:

TID information:
- Co-muni code
- TID number *(select from dropdown)*
- TID name *(if none, enter N/A)*
- "Will the TID terminate before the mandatory termination date?" *(if yes, enter expected termination date)*

Beginning Balance:
- TID fund balance at beginning of fiscal year

Revenues:
- Tax increment *(If none enter zero)*
- Allocation from another TID/TID # *(if none, enter N/A)*
- Allocation from another TID/amount *(if none, enter zero)*

Expenditures:
- Developer grants/names *(if none, enter N/A)*
- Developer grants/amount *(if none, enter zero)*
- Allocation to another TID/TID # *(if none, enter N/A)*
- Allocation to another TID/amount *(if none, enter zero)*

Ending Balance:
- Future costs

Preparer/Contact Information:
- Preparer name/title/ email/ phone *(this is **not** displayed on website)*
- Contact person name/title/email/ phone *(this is displayed on website)*
- Confirmation statement – Yes/No

B. Additional Rows

- You can add lines to certain rows in the annual report – use the "+" symbol to add a maximum of 10 lines
- When using the fields listed below, you must enter the description <u>and</u> amount for each added line:

Revenues:
- Developer guarantees/name and amount
- Allocation from another TID # and amount
- Transfer from other funds/source and amount
- Other grants/source and amount
- Other revenue/source and amount

Expenditures:
- Developer grants/name and amount
- Allocation to another/TID # and amount
- Transfer to other funds/source and amount
- Other expenditures/source and amount

C. Report Details – should match municipal audited financial statements whenever possible. Use "Other" categories and add a description if necessary.