**Frequently Asked Questions/Answers to Real Estate Transfer Return Process\***

Updated 02/16/16

eRETR at <https://www.revenue.wi.gov/retr/index.html>

FAQs to RETR process (\****“e”*** is for electronic records):

Q: Where can we find details to the updated real estate transfer fee law; and, when did these changes become effective?

**A: Changes to the law were approved (signed into law) on 2-4-16 by the Governor and are as published on 2-5-16, see** [**Senate Bill 279**](http://docs.legis.wisconsin.gov/2015/proposals/sb279)**; an Act to amend 77.255 of the statutes; relating to: real estate transfer fee returns for conveyances exempt from the fee. The new law became effective immediately on 2-4-16 when the Governor approved it (signed it); any document(s) recorded prior to the effective date do NOT need a transfer return prepared for them.**

Q: What does the applicable statute language actually say?

**A: The eRETR is required for all conveyances of ownership interest in real estate per sec.** [**77.22(1)**](http://docs.legis.wisconsin.gov/statutes/statutes/77/II/22/1)**, Wis. Stats.:**

***(1)*** *There is imposed on the grantor of real estate a real estate transfer fee at the rate of 30 cents for each $100 of value or fraction thereof on every conveyance not exempted or excluded under this subchapter. In regard to land contracts the value is the total principal amount that the buyer agrees to pay the seller for the real estate. This fee shall be collected by the register at the time the instrument of conveyance is submitted for recording. Except as provided in s.* [*77.255*](http://docs.legis.wisconsin.gov/document/statutes/77.255)*, at the time of submission the grantee or his or her duly authorized agent or other person acquiring an ownership interest under the instrument, or the clerk of court or judgment creditor in the case of a foreclosure under s.* [*846.16*](http://docs.legis.wisconsin.gov/document/statutes/846.16)*, shall execute a return, signed by both grantor and grantee, on the form prescribed under sub.* [*(2)*](http://docs.legis.wisconsin.gov/document/statutes/77.22%282%29)*. The register shall enter the fee paid on the face of the deed or other instrument of conveyance before recording, and, except as provided in s.* [*77.255*](http://docs.legis.wisconsin.gov/document/statutes/77.255)*, submission of a completed real estate transfer return and collection by the register of the fee shall be prerequisites to acceptance of the conveyance for recording. The register shall have no duty to determine either the correct value of the real estate transferred or the validity of any exemption or exclusion claimed. If the transfer is not subject to a fee as provided in this subchapter, the reason for exemption shall be stated on the face of the conveyance to be recorded by reference to the proper subsection under s.* [*77.25*](http://docs.legis.wisconsin.gov/document/statutes/77.25)*.*

**A conveyance of real estate is defined by sec.** [**77.21(1)**](http://docs.legis.wisconsin.gov/statutes/statutes/77/II/21/1)**, Wis. Stats.:**

 ***(1)*** *"Conveyance" includes deeds and other instruments for the passage of ownership interests in real estate, including contracts and assignments of a vendee's interest therein, including instruments that are evidence of a sale of time-share property, as defined in s.* [*707.02 (32)*](http://docs.legis.wisconsin.gov/document/statutes/707.02%2832%29)*, and including leases for at least 99 years but excluding leases for less than 99 years, easements and wills.*

Q: Can you briefly summarize the law change?

**A: This is the official media release and statement, “Senate Bill 279 - requires the filing of real estate transfer returns for any conveyance of property, including those were there is no filing fee required, with the only exception from filing for conveyances dated prior to the creation of the real estate transfer fee law. As amended, the bill also prohibits local fees from being imposed on conveyances that are exempt from the real estate transfer fee.”**

Q: Are there any exceptions to having to file a real estate transfer return (RETR) with the Wisconsin Department of Revenue (DOR)?

**A: While the new law has greatly expanded the requirements for having to filing real estate transfer return information with DOR, there are still exceptions to having to file, such as: if/when we have an easement only acquisition, for easements of any type, we do NOT need to file a RETR (even if/when there is a fee involved). The new law includes leases for at least 99 years, but excludes leases for less than 99 years,**

Q: How does this new law change what we do here at WisDOT?

**A: The new law requires everyone (WisDOT included) to file a real estate transfer return with DOR now for ALL fee simple conveyances of property that we need to have recorded, including those where there is no filing fee required. Again, the only exception from filing is for conveyances dated prior to the creation of the real estate transfer fee law, easement conveyances, and short-term leases.**

Q: Are we still exempt from having to pay a RETR fee?

**A: We still do NOT have to pay a transfer fee. Per 77.25 (2r), our exemption remains and the statutory reference for easements (exempting from fee and return) per 77.22(1) and 77.21(1) still remain. We will, however, be working as quickly as possible to update our forms as needed to reflect the change in statutory reference from s. 77.255 relating to real estate transfer fee returns for conveyances exempt from the fee, to reflect the updated law number of s. 77.256.**

Q: What changes and updates will be necessary and should be expected to WisDOT/Real Estate process, processing and procedural guidance?

**A: We will be working as quickly as possible to update our forms as needed to reflect the change in statutory reference from s. 77.255 relating to real estate transfer fee returns for conveyances exempt from the fee, to reflect the updated law number of s. 77.256. We need to update references throughout the Real Estate Program Manual (REPM) as needed, as time allows. We are also working to create a convenient and logical place throughout our RE web pages to link FAQ documents, check lists, cheat sheets, and information such as this document where staff and consultants can go for quick and easy reference. Staff and consultants should watch for these updates and developments still to come and in progress.**

Q: How do we handle materials that might be caught in this transition period?

**A: Conveyances dated prior to the creation of the real estate transfer fee law are exempt, but regions may need to work directly with each county Register of Deeds office on recent projects to ensure compliance. Most counties have Feb. 6th as their compliance date. If you sent in deeds before or around the February 6, 2016 date for recording, you may need to make adjustments. Also, see Register of Deeds Association** [**business partner letter**](http://apwmad0p4145:37108/dtsdManuals/re/re-staffresources/re-conveyance-bill-business-partners-ltr.docx)**.**

Q: What additional details will I need to use the eRETR system?

**A: All state agencies have an FEIN number and this will be needed for the eRETR, see** [**WisDOT W-9**](http://apwmad0p4145:37108/dtsdManuals/re/re-staffresources/wisdot-W9.pdf)**.**

Q: What if a grantor or grantee refuses to provide a social security number?

**A: We can enter all 9’s if a grantor/grantee will not provide a social security or other tax ID number.**

Q: Where can we get more information, help and training?

**A: DOR administers the eRETR program at** [**https://www.revenue.wi.gov/retr/index.html**](https://www.revenue.wi.gov/retr/index.html)**. DOR also developed some eRETR training videos viewable at** [**https://www.youtube.com/watch?v=2K7AiPhlfFY**](https://www.youtube.com/watch?v=2K7AiPhlfFY)**. Key information is as follows:**

**Electronic Real Estate Transfer Return (eRETR) information:**

* [**Electronic Real Estate Transfer Return (eRETR) Overview**](https://www.revenue.wi.gov/eretr/training/overview.pdf)
* [**Wisconsin Electronic Real Estate Transfer Return (RETR) Instructions**](https://www.revenue.wi.gov/eretr/training/detail.pdf)
* **How to** [**file**](https://www.revenue.wi.gov/eretr/training/howto12.pdf) **an eRETR and tips on completing the return.**
* **How to** [**save**](https://www.revenue.wi.gov/eretr/training/saverest.pdf) **and** [**restore**](https://www.revenue.wi.gov/eretr/training/saverest.pdf) **a file for completion, review and submission.**

**Electronic Real Estate Transfer Return (eRETR) videos:**

* [**Electronic Real Estate Transfer Return (eRETR ) - Overview**](https://www.youtube.com/watch?v=2K7AiPhlfFY#t=7)
* [**eRETR - Grantor/Grantee, Parcel & Transfer**](https://www.youtube.com/watch?v=NqLmk1gNhIA&feature=youtu.be)
* [**eRETR - Fee Computation Section**](https://www.youtube.com/watch?v=dexYHqCTxuk#t=9)
* [**eRETR - Submitting Your Return**](https://www.youtube.com/watch?v=v7ItK2stHHo#t=4)
* [**eRETR - View and Print Return**](https://www.youtube.com/watch?v=r7anJBUC16M#t=1)

Regional Real Estate offices should work through their immediate communication chain and resources for quick questions and answers. Complex issues can go to BTS-RE/Mark Ruszkiewicz; (608) 516-6318 for an opinion with an alert going to Sherry Miner; (608) 266-2370 on any updates required to written procedures or guides.