

Wisconsin Manufacturing Real Estate Return Instructions

2024

Manufacturing Classification**• Applying for manufacturing classification**

- » If you are applying for manufacturing classification for property tax purposes for the first time, you must complete and submit the *Questionnaire for Potential Manufacturers (Form PA-780)* to the [Wisconsin Department of Revenue \(DOR\) Manufacturing & Utility Bureau District Office](#) in your area on or before March 1, 2024 for the real estate to be assessed by DOR for 2024.
- » DOR must determine whether the activity at this property qualifies as manufacturing for property tax purposes before you complete and file an M-R form
- » For more details, visit revenue.wi.gov and search key word "Form PA-780"

Reporting Requirements

- Use the M-R form to **only** report real estate DOR classified as manufacturing for property tax purposes, whether owner- or tenant-occupied
- Under state law (sec. [70.995\(12\)](#), Wis. Stats.), you must file the M-R form annually with DOR
- Complete Property Information, Schedules A, Y-R, B and all schedules that best capture changes to your property

Reminders

- **Due date – March 1, 2024** – e-file in [My Tax Account \(MTA\)](#), if paper filing, mail your completed return to the Madison [district office](#) on or before March 1, 2024
- Paper-filed M-R forms **must have** original signatures. The fields under "Preparer" and "Manufact./Owner" **must be** completed with current and accurate information. Faxed or emailed copies will not be accepted.
- **Updates** – sign up for the DOR Electronic Mailing List to receive emails on filing availability, deadlines and updates. Visit revenue.wi.gov/Pages/HTML/lists.aspx and check the "Manufacturers" box, enter your email address and click "Subscribe." An email will be sent to your inbox and you will need to confirm the request.

Extension Requests

State law grants one filing extension to April 1, 2024. You may file your extension request online through [MTA](#), or email, first class mail or fax. DOR **must receive** your extension request on or before March 1, 2024. If you mail your extension request, it must be postmarked on or before March 1, 2024. DOR will deny an extension request postmarked after March 1, 2024.

• Extension request methods:

- » **Online request** – file an online electronic extension request in [MTA](#). Timely filed electronic extensions are immediately acknowledged on screen.
- » **Email, fax or mail** – If you do not electronically file your extension request, you must send your request in writing to the [district office](#) in your area, with the heading "Attn: Extensions." To verify delivery you must choose an email delivery receipt confirmation (sender option), a fax transmission confirmation report, or get a certificate of mailing from your preferred document delivery service.

• To file an extension request, you must:

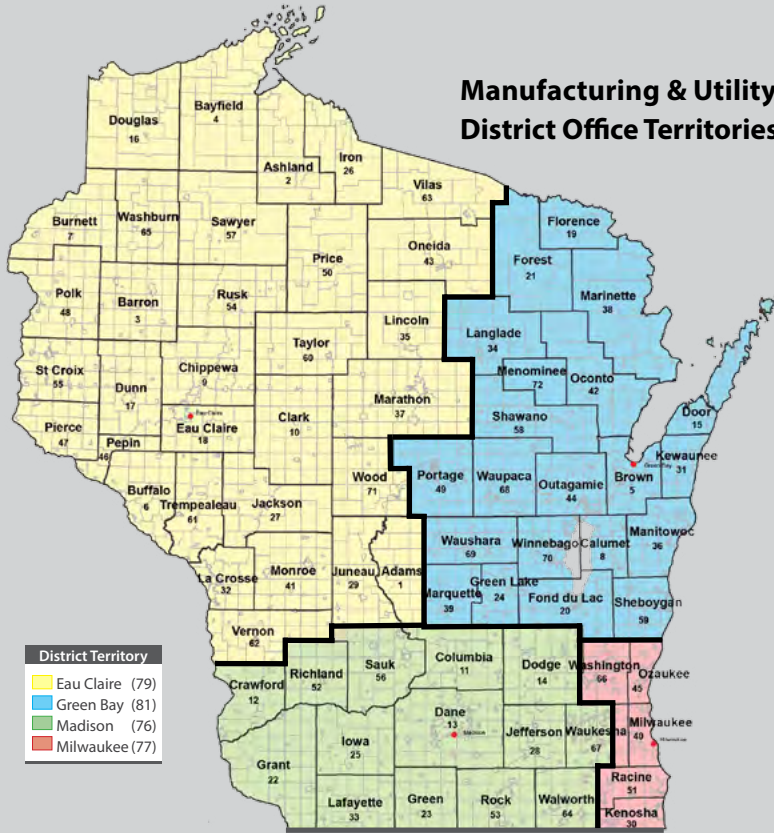
- » Identify each manufacturing real estate account requesting a filing extension by its full state identification number (ex: 76-13-251-R000099999), 9-digit parcel number (ex: 000099999) or Wisconsin taxpayer identification number (ex: 237-xxxxxxxxxxx-xxx)
- » If you are filing extension requests for multiple real estate parcels, you must submit the full state identification number of all individual parcels for which you are requesting an extension

If this real estate parcel was sold you must complete the "Sale Information" worksheet:

- **E-file** – select "Record Sale" on your MTA accounts page and answer all the questions
- **Paper file** – complete the [Sale Information](#) form on page 3

[Contact us](#) with questions, comments or suggestions.

Department of Revenue - Manufacturing & Utility District Offices



Manufacturing & Utility Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
 Eau Claire, WI 54701-2650
 mfgtel79@wisconsin.gov
 Ph: 715-836-4925 Fax: 715-836-6690

Green Bay District Office (81)

200 N. Jefferson St, Ste. 126
 Green Bay, WI 54301-5100
 mfgtel81@wisconsin.gov
 Ph: 920-448-5191 Fax: 920-448-5210

Madison District Office (76)

Mailing Address
 PO Box 8909 #6-301
 Madison, WI 53708-8909

Street Address
 2135 Rimrock Rd #6-301
 Madison, WI 53713-1443
 mfgtel76@wisconsin.gov
 Ph: 608-267-8992 Fax: 608-267-1355

Milwaukee District Office (77)

State Office Building
 819 N. 6th St, Rm. 530
 Milwaukee, WI 53203-1610
 mfgtel77@wisconsin.gov
 Ph: 414-227-4456 Fax: 414-227-4095

Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	79	25	Iowa	76	48	Polk	79
02	Ashland	79	26	Iron	79	49	Portage	81
03	Barron	79	27	Jackson	79	50	Price	79
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	79	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	79	34	Langlade	81	57	Sawyer	79
11	Columbia	76	35	Lincoln	79	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	79	60	Taylor	79
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	81	62	Vernon	79
16	Douglas	79	40	Milwaukee	77	63	Vilas	79
17	Dunn	79	41	Monroe	79	64	Walworth	76
18	Eau Claire	79	42	Oconto	81	65	Washburn	79
19	Florence	81	43	Oneida	79	66	Washington	77
20	Fond du Lac	81	44	Ozaukee	77	67	Waukesha	76/77
21	Forest	81	45	Pepin	79	68	Waupaca	81
22	Grant	76	46	Pierce	79	69	Waushara	81
23	Green	76	47			70	Winnebago	81
24	Green Lake	81				71	Wood	79

Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	V	76
Men. Falls	V	77	Wales	V	76
Merton	T	76	Waukesha	V	76
Merton	V	76	Waukesha	C	76

[Empty box for account information]

Contact Information

Seller

Seller information fields: Name, Mailing address, City, State, Zip, Contact name, Email, Phone

Buyer

Buyer information fields: Name, Mailing address, City, State, Zip, Contact name, Email, Phone

Date listed _____
Sale date _____
Sale price \$ _____

Preparer

Preparer information fields: Name, Mailing address, City, State, Zip, Email, Phone

1. How was the sale price arrived at?

- Appraisal, Negotiation, Other, Prior agreement

2. Was an appraisal done?

Yes No If yes, provide a copy of the appraisal and complete closing statement/binder with this worksheet.

Real Estate

1. Provide County Register of Deeds document number:

Type of sale:

- Asset, Investment, Lease-buyback, 1031 exchange, Stock, Other

Describe type of sale:

2. Was there any personal property included? Yes No

If yes, enter value: \$

Describe included property:

3. Financing: Cash, Bank, Land contract, Other

Describe financing:

4. Was there any seller financing? Yes No

5. Did sale include multiple parcels? Yes No

6. Relationship of the buyer to seller:

- None, Relative, Business, Tenant, Adjacent owner, Other

Describe relationship:

7. Was a real estate agent involved with the sale? Yes No If yes, provide a copy of the realtor/broker information.

Realtor Information

Realtor information fields: Name, Street address, City, State, Zip, Phone, Unit type, Unit, Email

If you are paper filing, return this page to the district office in your area. See page 2 for office locations.

General Filing Information

- **Assessment date** – DOR considers the information you provide on this form when establishing the full value of your real estate as of **January 1, 2024**
- When filing your completed M-R form, you must include required documents, forms and additional information DOR requires to process your return

Filing Your Return

• E-file

- » If you sold the real estate, select “Record Sale” on your MTA accounts page and answer all the questions
- » Complete the M-R form with any changes that took place since January 1, 2023
- » Make sure your contact information is accurate (name, firm/title, email, phone, fax). Before submitting, you must agree to items on the confirmation screen.
- » Attachments – when you e-file your M-R form you must attach required documents, forms and additional information DOR requires to process your return

• Paper file

- » If you sold this real estate, complete the [Sale Information](#) form on page 3
- » Complete this form with any changes that took place since January 1, 2023
- » You must include the state identification number (ex: 76-13-251-R000099999) and Wisconsin taxpayer identification number (ex: 237-xxxxxxxx-xxx) on the form
- » Since DOR requires an original signature, we do not accept a faxed or emailed copy, or another rendering (in-house version) of this prescribed form, including versions from prior years
- » **Property location** – if you are reporting real estate located in more than one Manufacturing and Utility Bureau District Office, **you must mail a separate return to the Madison district office**
- » For proof you mailed your return and additional documents, we recommend getting a certificate of mailing from your preferred document delivery service

• DOR considers this return properly and timely filed if:

- » You used the current official M-R form to file your real estate information
- » Completed M-R form is received and/or postmarked by March 1, 2024
- » You completed Property Information, Schedule A, Y-R, B and all other appropriate schedules
- » You included attachments/additional documents (supporting the completed schedules) with the return or sent them to the [Madison district office](#)

- **Filing penalty** – state law (sec. [70.995\(12\)\(c\)](#), Wis. Stats.), requires DOR to charge a filing penalty if this form is not filed, filed late or is not complete when filed

Annual Assessment Calendar for 2024

January 1	Assessment date. The assessment is based on the value of your real estate as of this date.
February 15	DOR posts manufacturing “notification” roll on the DOR website
March 1	Last day to request an extension
March 1	M-R form and appropriate schedules due if you did not request a filing extension
April 1	M-R form due if you timely requested a filing extension
June	<ul style="list-style-type: none"> • DOR mails assessment notices. Contact us if you have not received the notice by the end of June. • DOR mails penalty bills (if applicable) at the same time as the assessment notices. Penalty payments are due to DOR within 30 days. • DOR posts the “full-value” manufacturing roll on the DOR website
60 days following assessment notice	Appeal period. You and the municipality each have the right to appeal the assessment and/or penalties. You must file your appeal no later than 60 days after the date of the notice. Your appeal is considered timely if the State Board of Assessors receives it with the filing fee by the 60th day; or you send your appeal form by USPS certified mail with the filing fee, and it is postmarked before midnight of the 60th day.
Oct. & Nov.	<ul style="list-style-type: none"> • DOR equates the fair market assessment to the same level of assessment as all other property in the municipality • Then DOR posts the “equated” assessment roll to the DOR website so the municipal clerk can prepare and mail the tax bills
Dec. & Jan.	Manufacturer pays the tax bill to the local municipal treasurer

Completing the M-R Form – General

- Complete all appropriate schedules. Review the instructions for each schedule.
- You must file a separate form for every parcel. Do not combine cost or any other information from other parcels on one form.
- Round all reported amounts to the nearest dollar
- Leave all shaded areas blank
- **Questions?** – contact the [district office](#) in your area

Schedule A – Wisconsin Manufacturing Real Estate Return

How to Report:

Property Information

- Enter owner's legal name and mailing address. **Note:** If you use a PO Box, make sure to use the correct zip+4 code.
- If the name or address changed from the prior year, check the name/address change box
- Enter your state identification number (ex: 79-03-276-R000099999), Wisconsin taxpayer identification number (ex: 237-xxxxxxxx-xxx) and local parcel number (from your assessment notice or tax bill)
- Enter your federal employer identification number (FEIN). **Note: Do not use a Social Security Number (SSN).** This number will not appear on your printed electronic return.
- Check town, village, or city and enter the municipality, county and street address

Schedule A

- Answer questions 1-4 to help us identify changes or activity that may require our attention. Each question must be answered yes or no. If you answer "Yes" to a question, complete related fields and/or schedules.
- Attach a note explaining any changes in land size or cost, or provide any information or documentation to assist in updating our records

Schedule Y-R – Summary of Accounting Records

Part 1 – Total Real Estate Original Costs From Your Accounting Records

Report:

- All real estate costs associated with this parcel - completed by owner or tenant
- Building and building components - completed by the tenant, report on Line 7 – "Other/Tenant buildout costs"

Include: All costs as they appear in your accounting records, including construction in progress.

Property Type or Account:

- **Land cost** (Line 1) – your original cost of land plus any cumulative costs of land added to this parcel
- **Land improvement cost** (Line 2) – your original cost of land improvements plus any cumulative costs of land improvements added since purchase (ex: parking lot, landscaping, light poles) by owner or tenant
- **Building(s) cost** (Line 3) – your original building cost plus any cumulative costs of building additions since purchase
- **Building components cost** (Line 4) – normally reported assessed as real estate (ex: heating, lighting, plumbing, remodeling, office finish, land improvements)
- **Construction in progress cost** (*Real Estate only*) (Line 5) – reported based on percentage of completion (partial or full) as of January 1 – construction in progress must be reported. Real estate only – do not include items of personal property.
- **Waste treatment cost** (*Real Estate only*) (Line 6) – if a change occurred, complete Schedule R-6. Real estate only – do not include items of personal property.
- **Other/tenant buildout costs** (Line 7) – original cost for anything not listed on Lines 1-6
- **Total (Lines 1-7)** (Line 8)
- **Land size** (*acres or SF*) – your original acres/SF of this parcel

Part 2 – Items that may be Classified as Real Estate

- Items normally assessed as real estate on the M-R form. Include boilers used for heat, building hvac, plumbing and sprinkler equipment, dock levelers, central air conditioning, rail siding, elevators, truck scales, etc.
- Report all building/improvement changes made by the tenant

Schedule R-1 – New Construction Including Construction in Progress**Report:**

- All new construction including construction and construction not completed, as of January 1, 2024, by owner or tenant
- If more than one new building or addition is completed in a year, complete a separate R-1 for each new building or addition

R-1, Part 1 – New Construction and Construction in Progress**Include:**

- All construction. This includes:
 - » Finishing of prior year construction
 - » Starting and finishing in 2023
 - » Starting and not finishing in 2023
- Provide a building sketch with dimensions, or blueprints showing the relationship of the new structure to existing buildings
- Submit supplemental pages, drawings or photographs to help describe the new construction

Exclude: Remodeling to existing buildings. Report remodeling costs on Schedule R-2.

R-1, Part 2 – New Construction and Construction in Progress Costs

- Complete Schedule R-1, Part 2 for each R-1, Part 1, submitted. Send DOR the construction contract, and/or billing information.

Include: Your expected (or actual, if complete) construction costs.

Exclude: Remodeling, demolition, land improvement, and waste treatment costs. Report those costs on Schedule R-2, R-3, R-4 and R-6.

Contractor: Indicate type of general contractor, provide name of hired contractor**Report cost for:**

1. **Site preparation** – preparing site for use (ex: clearing, excavating, filling, and grading)
2. **Foundation, basement, and superstructure** – (ex: concrete/masonry work relative to the basement or slab, structural floors, framing, walls, insulation, roof)
3. **Electrical/lighting/power** – lighting, power and electrical systems
4. **Plumbing** – plumbing system
5. **Sprinkler system** – sprinkler fire protection system. Report the cost of a chemical fire protection system on Line 9.
6. **HVAC** – heating, ventilating and air conditioning systems
7. **Finish – partitions; interior finish on floors, walls and ceilings** – interior partitions, and finish to floors, walls and ceilings
8. **Startup costs** – overhead costs not directly associated with any specific building component (ex: architect fees, permits, interest (if capitalized), legal fees)
9. **Other costs** – other building items (ex: elevators, ramps, dock levelers and dock seals mezzanines, exterior facings and chemical fire protection). If you enter a value, you must also enter a thorough description.
10. **Exempt machinery/equipment** – enter the total cost of items that qualify as exempt machinery and equipment (ex: special machine foundations, production power wiring or process piping). Attach an explanation.
11. **Total cost of construction upon completion** – add Lines 1-9, then subtract Line 10 to get the total cost of construction upon completion or the estimated total cost of construction (if not complete as of January 1)
12. **Percent complete** – enter the percentage of construction that is complete as of January 1, based on costs incurred (not based on costs paid)
13. **Total building cost** – multiply Line 11 by Line 12
14. **Important** – deduct costs of construction reported in previous year (Review prior year M-R return)
15. **Net amount** – enter the net amount to be reported this year. This total should also be entered on Schedule B, Line 1, in the “Cost” column and make appropriate entries on Schedule Y-R, Part 1, Col. 3 (Additions), Lines 3-7.
16. **Your estimate** – enter your opinion of the market value of the new construction on Schedule B, Line 1, in the “Value” column. Use the box to explain your opinion of value or attach supporting documentation.

Schedule R-2 – Remodeling Including Construction in Progress

Report: All changes to existing structures on the parcel completed by owner or tenant.

Include:

- Remodeling started, partially completed or completed in 2023
- Remodeling expensed rather than capitalized. **Note:** Include any expensed cost in the “Description of Changes” column if cost was **not** capitalized.

Exclude: New construction, demolition, land improvement and waste treatment costs. Report those cost on Schedule R-1, R-3, R-4 and R-6.

For each entry, provide:**• Description of Changes:**

- » Detailed description of the remodeling project and the building where the remodeling took place (see description below)
- » Effect on square footage to the office, plant and warehouse (when applicable)

- **Original Cost** – enter the actual cost of the remodeling project
- **Estimated Effective Increase in Value** – enter your opinion of the value increase due to the remodeling project
- **Total cost** – sum of the Cost column. Enter on Schedule B, Line 2, “Cost” column and make appropriate entries on Schedule Y-R, Part 1, Col. 3 (Additions) Lines 3-7.
- **Total effective value increase** – sum of the Estimated Effective Increase in Value column. Enter this amount on Schedule B, Line 2, “Value” column.

Example:

Description of Changes: In the office area, we replaced the carpeting and painted the walls and ceiling. We added a lunchroom behind the current office. The new lunchroom has vinyl tile floor, painted concrete block walls and acoustical ceiling. The new lunchroom takes up 800 square feet that previously was production area.

Cost: \$70,000 **Estimated Effective Increase in Value:** \$50,000

Schedule R-3 – Demolitions Including Demolition in Progress

Report: All building or land improvements removed from the parcel by you, the tenant, or an act of nature.

Include: Any demolitions you expensed rather than capitalized.

Exclude: New construction, remodeling, land improvements and waste treatment. Report those costs on Schedule R-1, R-2, R-4, and R-6.

For each entry provide:

- **Description** – describe the demolition or razing of buildings/land improvements. If applicable, include the building name or building number. (ex: “old storage warehouse” or “building 7”)
- **Sq. Ft. Affected** – enter building square footage that was demolished or razed
- **Year Built** – if known, enter original year built of the building/land improvements that were demolished or razed
- **Original Cost** – enter original cost of building/land improvements
- **Cost to Raze** – enter cost to demolish or raze the buildings or improvements
- **Total cost to raze** – sum of the costs to raze. Enter on Schedule B, Line 3, “Cost” column and make appropriate entries on Schedule Y-R, Part 1, Col. 4 (Deletions) Lines 2-7
- **Total effective value change** – enter your opinion of the change in value due to the demolition. Enter this amount on Schedule B, Line 3, “Value” column.
- If available, provide a sketch indicating which building or section was removed

Schedule R-4 – Land Improvements Including Construction in Progress

Report: Land improvement additions and costs made by you or the tenant. If you have “Landscaping” or “Other” improvements, provide a detailed description.

- **Cost** – enter the actual cost of the land improvements
- **Total cost** – sum of the Cost column. Enter on Schedule B, Line 4, “Cost” column and make appropriate entries on Schedule Y-R, Part 1, Col. 3 (Additions), Lines 2-7.
- **Total effective value increase** – enter your opinion of the value change due to land improvements. Enter on Schedule B, Line 4, “Value” column.

Schedule R-5 – Real Estate Occupancy

Part A: Owner Occupied, include the amount of space used for manufacturing or in support of and products manufactured.

Part B: Tenant Owned Building on Leased Land, include business name, size, year built, business activity, original cost and estimated market value.

Part C: Tenant/Occupant, complete if the property is leased. Identify market rentals. **Note:** Real estate leases between related parties are usually not market rentals.

Related rental examples: Intercompany leases, corporate or business leases between corporate officers, stockholders or owners of the enterprise.

Note: Fill in the schedule completely for each tenant who occupies your property. Add additional pages as needed.

Schedule R-6 – Waste Treatment Facilities

Report:

- Complete this schedule if any part of the land, building(s) or land improvements are used for waste treatment
- All new exemptions or changes to previously exempt property that is retired, replaced, disposed of, moved, sold, or no longer used

How to Report:

- Answer questions 1 and 2. If you select “Yes” for either question, you must enter a description in the provided box.
- Attach any documentation that describes/outlines changes or projects
- **Note:**
 - » Under state law (sec. 70.11(21)(am), Wis. Stats.), there is an exemption for property, purchased or constructed as a waste treatment facility
 - » You must report costs associated with items qualifying for the waste treatment exemption on Schedule Y-R, Part 1, Line 6

Schedule B – Summary of All Real Estate Changes by Owner or Tenant

Report: If there are changes, complete this schedule with the costs and values from completed Schedule R-1 through R-4.

Part 1 - Summary of Owner/Tenant Changes

Preparer, Real Estate/Owner Information

- You must complete preparer **and** owner contact information
- Print the name of the preparer and the owner or person authorized to sign for the business entity
- **Both preparer and owner** must sign the completed return
- Make a copy for your records
- Provide email address and phone number (required)

Submitting Your Return

Electronically through My Tax Account (MTA)

- You must correct all errors to submit your return
- **Submit Return**
 - » After you reviewed your return for accuracy and agreed with the confirmation statements, submit your return
 - » You will see a confirmation screen. Keep the confirmation number for your records.

Paper Return

- Only state prescribed forms are accepted. Imposter forms mimicking state prescribed forms will be rejected.
- Check for errors – make sure schedules are complete as possible and that calculations are correct
- M-R form must have an **original** signature
- When filing your completed M-R form, you must include required documents, forms, and additional information DOR requires to process your return
- Submit only completed schedules. Do not include unused schedules.
- Mail return – mail your completed original return to the Madison [district office](#), MS 6-301, PO Box 8909, Madison, WI 53708-8909
- For proof you mailed your return and additional documents, we recommend getting a certificate of mailing from your preferred document delivery service
- DOR does not accept faxed, emailed or unsigned forms