

■ Complete all sections

■ See Filing Requirements on page 2

Section 1: Property Owner and Property Information

Property type (Check one) <input type="checkbox"/> Personal Property (M-P Form) <input type="checkbox"/> Real Estate Property (M-R Form)		Date M-Form electronically filed or mailed (mm-dd-yyyy) - -	
Property owner name (on penalty notice)		Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	
Mailing address		Street address of property	
City	State	Zip	County

Section 2: Contact Information

Name / title (owner, agent, officer)		Company name	
Mailing address		Phone () -	Fax () -
City	State	Zip	Email

Section 3: Manufacturing Late or Non-filing Penalty Information

Notice date (mm-dd-yyyy)	State ID no. (on notice) <i>From the drop down menu, select "P" for personal property or "R" for real estate</i>	For Department Use Only BOA# _____
Penalty amount \$	Local parcel/account no.	
Reason(s) and basis for your objection: (Attach additional sheets if needed)		

I, the undersigned, declare under penalties of law that I have personally examined this form and supplemental documents. To the best of my knowledge and belief it is true, correct and complete.

Owner / Authorized Agent Sign Here	Name (please print)	
	Signature	
	Company or title	Date - -

Objection to Manufacturing Filing Penalty Instructions

Note:

- DOR encourages you to contact the [district office](#) in your area to discuss your penalty informally **before** filing an objection with the Wisconsin State Board of Assessors (BOA)
- DOR may rescind or refund all or part of your penalty if we find you had reasonable grounds for late filing
- If you do not complete this form and provide the requested information below (under Filing Requirements), the BOA will deny your appeal
- If a property owner fails to submit the Wisconsin Manufacturing Personal Property Return (M-P Form) or the Wisconsin Manufacturing Real Estate Return (M-R Form) required under sec. 70.995(12)(a) and (d), Wis. Stats., it will result in denial of any right of redetermination by the BOA or the tax appeals commission

Filing Requirements

To file an appeal, you must submit the following to the Wisconsin Department of Revenue (DOR)

1. State prescribed form

- Under state law (sec. 70.995(8)(c), Wis. Stats.), you are required to file a state prescribed objection form with the BOA
- You must submit a **separate** objection form and fee for each real estate or personal property filing penalty you are appealing
- **Section 3 of this form** – you must provide the reason and basis for your objection and show you failed to file due to reasonable cause, under state law (sec. 70.995(8)(c)1. and (12)(c), Wis. Stats.)

2. Filing fee – include a **\$200 filing fee** payable to the Wisconsin Department of Revenue

- DOR does not consider your objection filed until you pay this fee
- DOR waives the fee if a prior year appeal on the same property is pending, under state law (sec. 70.995(8)(c) and (d), Wis. Stats.)

3. Timely file

- You must file your appeal no later than 60 days after the date of the Late or Non-filing Penalty Notice
- Your appeal is considered timely filed if the BOA receives it with the filing fee by the 60th day (or within 15 days after the municipality files an objection); or you send your appeal form by certified mail with the filing fee, and it is postmarked before midnight of the 60th day (or within 15 days after the municipality files an objection)

4. Agent Authorization

If an agent is representing the property owner, the property owner must provide written authorization for the agent, when submitting the objection form.

Submitting Information

Submit your state prescribed objection form with the following:

- DOR Late or Non-filing Penalty Notice
- All supporting documents, including correspondence

Where to File

Submit the objection form, \$200 filing fee and all supporting documents to:

Street Address:

Wisconsin Department of Revenue
State Board of Assessors
#6-97
2135 Rimrock Rd
Madison WI 53713-1443

Phone: (608) 267-7788

Mailing Address:

Wisconsin Department of Revenue
State Board of Assessors
#6-97
PO Box 8971
Madison WI 53708-8971