

## Wisconsin Manufacturing Real Estate Return Instructions

2019

**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, 2019
- DOR must determine whether your business qualifies as manufacturing for property tax purposes before you complete and file an M-R Form
- For more details, visit [revenue.wi.gov](http://revenue.wi.gov) and search key word “Form PA-780”

**Reporting Requirements**

- Use this M-R Form to report **only** real estate the 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 Schedules A, Y-R, B and all schedules that best capture changes to your property.

**Reminders**

- **Due date – March 1, 2019** – the appropriate [district office](#) **must receive** your M-R form or your extension request on or before March 1, 2019. If you mail your form or extension request, it must be postmarked on or before March 1, 2019.
- **Updates** – sign up for the DOR Electronic Mailing List to receive an email newsletter on filing availability, deadlines and updates. Visit [revenue.wi.gov/Pages/HTML/lists.aspx](http://revenue.wi.gov/Pages/HTML/lists.aspx) and check the “Manufacturers” box.

**Extension Requests**

State law grants one filing extension to April 1, 2019. You may file your extension request electronically, by email, first class mail or fax. DOR **must receive** your extension request on or before March 1, 2019. However, if you mail your extension request, it must be postmarked on or before March 1, 2019. DOR will deny an extension request postmarked after March 1, 2019.

**• To file an extension request, you must:**

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

**• Extension request methods:**

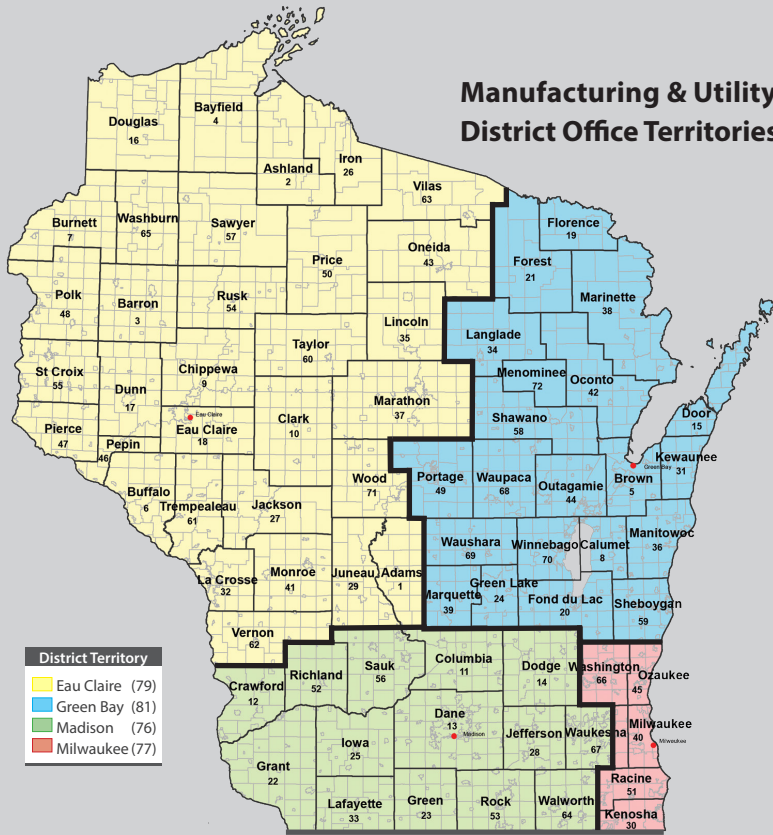
- **Online request** – file an online electronic extension request from our website. Visit [revenue.wi.gov](http://revenue.wi.gov) and search key word “E-Filing Manufacturing Forms.” Timely filed electronic extensions are immediately acknowledged on screen.
- **Email, fax or mail** – your extension request to the appropriate [district office](#). 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.
  - If you do not electronically file your extension request, you must send your extension request in writing to the [district office](#) in your area, with the heading “Attn: Extensions”

**If you sold this real estate parcel you must complete the “Sale Information” worksheet:**

- **Electronically file (e-file)** – select “Record Sale” on the account history page and answer all the questions
- **Paper file** – answer all the [Sale Questions on page 3](#)

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

# Department of Revenue - Manufacturing & Utility District Offices



**Manufacturing & Utility District Office Territories**

## 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	Outagamie	81	67	Waukesha	76/77
21	Forest	81	45	Ozaukee	77	68	Waupaca	81
22	Grant	76	46	Pepin	79	69	Waushara	81
23	Green	76	47	Pierce	79	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	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76

[Empty box for account information]

Contact Information

Seller

Name		
Mailing address		
City	State	Zip
Contact Name		
Email address		
Phone number (     )		

Buyer

Name		
Mailing address		
City	State	Zip
Contact Name		
Email address		
Phone number (     )		

Preparer

Name		
Mailing address		
City	State	Zip
Email address		Phone number (     )

Sale Date \_\_\_\_\_

Sale Price \$ \_\_\_\_\_

Real Estate

Describe property that sold or enter Real Estate Transfer Return Number: \_\_\_\_\_

Was there any seller financing? .....  Yes  No

Was there any personal property included? ...  Yes  No If Yes, enter value: \$ \_\_\_\_\_

Describe: \_\_\_\_\_

Listed/Offered for Sale (but has not yet closed):

Date listed \_\_\_\_\_ Realtor \_\_\_\_\_

Asking price \$ \_\_\_\_\_ Phone (     ) \_\_\_\_\_

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

## General filing information

- You must include the State ID number (ex: 76-13-251-R000099999) or 9-digit parcel number (ex: 000099999) on the form
- Assessment date** – DOR considers the information you provide on this form when establishing the full value of your real estate as of **January 1, 2019**
- Property location** – if you are reporting real estate located in more than one Manufacturing & Utility Bureau District Office, **you must mail a separate return to the appropriate district office**

## Filing your return

### E-file

- If you sold this real estate, select “Record Sale” on the account history page and answer all the questions
- Complete the form with any changes that took place **since** January 1, 2018
- In the signature section on Schedule B, make sure the information you enter is accurate (name, firm/title, email, phone, fax). Before you select “Submit,” you must read the bold statement and select “Yes” showing you agree.
- Attachments – when you e-file your M-R Form you must attach required documents, forms and additional information DOR requires to process your return (see “Attaching a file” instructions)

### Paper file

- If you sold this real estate, answer all the [Sales Questions on page 3](#)
- Complete the form with any changes that took place **since** January 1, 2018
- Since DOR requires an original signature, we do not accept a faxed copy or other rendering of this prescribed form, including versions from prior years
- Mail your completed original return to the [district office](#) responsible for the location of your manufacturing property. To determine the correct district office, match the county where the property is located to the 2-digit district office code (see page 2).

### Additional documents

- When filing your completed M-R Form you must include required documents, forms and additional information DOR requires to process your return
- 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, 2019
- You completed 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 correct [district office](#)

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

### Annual Assessment Calendar for 2019

<b>January 1</b> .....	Assessment date. The assessment is based on the value of your property as of this date.
<b>February</b> .....	DOR posts manufacturing “notification” roll on the DOR website
<b>March 1</b> .....	Last day to request an extension
<b>March 1</b> .....	M-R Form and appropriate schedules due if you did not request a filing extension
<b>April 1</b> .....	M-R Form due if you timely requested a filing extension
<b>June</b> .....	<ul style="list-style-type: none"> <li>DOR mails assessment notices. <a href="#">Contact us</a> if you have not received the notice by the end of June.</li> <li>DOR mails penalty bills (if applicable) at the same time as the assessment notices. Penalty payments are due to DOR within 30 days.</li> <li>DOR posts the “full-value” manufacturing roll on the DOR website</li> </ul>
<b>60 days following assessment notice</b> ....	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.
<b>Oct. &amp; Nov.</b> .....	<ul style="list-style-type: none"> <li>DOR equates the fair market assessment to the same level of assessment as all other property in the municipality</li> <li>Then DOR posts the “equated” assessment roll to the DOR website so the municipal clerk can prepare and mail the tax bills</li> </ul>
<b>Dec., Jan.</b> .....	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 information from other parcels on one form.
- Round all reported amounts to the nearest dollar
- Leave all shaded areas blank
- Paper-filers – make additional copies of schedules as needed. Staple the return in the upper left corner. File only completed schedules. Do not include unused schedules.
- **Questions?** – contact the [district office](#) in your area

**Schedule A –Wisconsin Manufacturing Real Estate Return****How to Report:****Owner and 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 ID number (ex: 79-03-276-R000099999) and local parcel number (from your assessment notice or tax bill)
- Enter your Federal Employer Identification Number (FEIN). **Note:** This number will not appear on your printed return.
- Check Town, Village, or City and enter the property location information

**Questions 1-5**

- Answer questions 1-5 to help us identify changes or activity that may require our attention
- 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
- Building and building components that are exempt under state law ([sec. 70.11\(27\), Wis. Stats.](#)), as manufacturing machinery and specific processing equipment. Report on Line 7 – "Other."

**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
- **Land improvement cost** (Line 2)
  - Your original cost of land improvements (ex: parking lot, landscaping, light poles)
- **Building(s) cost** (Line 3)
  - Your original building cost
- **Building components cost (RE only)** (Line 4)
  - Normally reported assessed as real estate (ex: heating, lighting, plumbing, remodeling, office finish, land improvements) that you capitalized as personal property because of investment tax credit or other consideration
  - If you capitalized the building components as personal property because of investment tax credit or other considerations, report them as leasehold improvements on the M-P Form, Schedule LI
- **Construction in progress cost (RE only)** (Line 5)
  - Reported based on completion (partial or full) as of January 1
  - Real estate only
- **Waste Treatment cost (RE only)** (Line 6)
  - If a change occurred, complete Schedule R-6
  - Real estate only
- **Other** (Line 7)
  - Your original cost for anything not listed in Lines 1-6

- **Total** (Line 1-7)
- **Land size (acres or SF)**
  - Your original acres/SF of this parcel

### Part 2 – Classify Items as Real Estate or Personal Property

- To help prevent double assessments, identify how you reported each listed item (as real estate or personal property)
- Check the appropriate box for each item

## Schedule R-1 – New Construction and Construction in Progress

### Report:

- All new construction including construction not complete, as of January 1, 2019
- 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:

- Construction started and/or completed in 2018
- Be sure to include partial construction not reported in last year's return
- Indicate on a building sketch, or blueprint the relationship of this structure to existing buildings
- Submit supplemental pages, drawings or photographs to help describe the new construction (see ["Attaching a file" instructions](#))

**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 us the construction contract, or billing information (see ["Attaching a file" instructions](#))

**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, 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 description.
10. **Exempt machinery/equipment** – enter the total cost of items you feel qualify as exempt machinery and equipment (ex: special machine foundations, production power wiring or process piping). Attach an explanation. (see ["Attaching a file" instructions](#))
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 Sch. B, Line 1, in the "Cost" column and make appropriate entries on Sch. YR, Part 1, Col. 3 (Additions), Lines 3-7.
16. **Your estimate** – enter your opinion of the market value of the new construction on Sch. B, Line 1, in the "Value" column. Use the box to explain your opinion of value or attach supporting documentation. (see ["Attaching a file" instructions](#))

## Schedule R-2 – Remodeling Including Construction in Progress

**Report:** All changes to existing structures on the parcel

**Include:**

- Remodeling started, partially completed or completed in 2018
- 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
  - Effect on square footage to the office, plant and warehouse (when applicable)
- **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 Sch. B, Line 2, “Cost” column and make appropriate entries on Sch. YR, Part 1, Col. 3 (Additions) Lines 3-7.
- **Total Effective Value Change** – sum of the Estimated Increase in Value column. Enter on Sch. 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 lunch room behind the current office. The new lunch room has vinyl tile floor, painted concrete block walls and acoustical ceiling. The new lunch room 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 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 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 Sch. B, Line 3, “Cost” column and make appropriate entries on Sch. YR, Part 1, Col. 3 (Additions) Lines 2-7.
- **Total effective value change** – in the last column, enter your opinion of the change in value due to the demolition. Enter this amount on Sch. B, Line 3, “Value” column.
- If available, provide a sketch indicating which building or section was removed (see [“Attaching a file” instructions](#))

## Schedule R-4 – Land Improvements Including Construction in Progress

**Report:** Land improvement additions and costs. 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 Sch. B, Line 4, “Cost” column and make appropriate entries on Sch. YR, Part 1, Col. 3 (Additions), Lines 2-7.
- **Total Effective Value Change** – enter your opinion of the value change due to land improvements. Enter on Sch. B, Line 4, “Value” column.

### Schedule R-5 – Real Estate Lease

**Report:** Complete this schedule 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 (see [“Attaching a file” instructions](#))
- **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

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

**Preparer/Manufacturer/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**

- **Check for errors** – click “Check for errors” to view errors. Double click the error messages to view the field(s) that needs correcting. You must correct all errors to submit your return.
- **Declaration Statement** – to submit your return, you must read the statement and check “Yes”
- **Submit Return** – after you reviewed your return for accuracy and agreed with the statement by checking “Yes,” select “Submit Return”
  - If your return has no errors – you’ll receive a confirmation message that DOR received your return
  - If your return has errors – messages will appear in the “Error Messages” box. Double click the error messages to view the fields that need correcting. You must correct all errors to submit your return.

**Note:**

- Paper-filers – must have an **original** signature
- Only state prescribed forms accepted
- DOR does not accept faxed, emailed or unsigned forms