



Late Filing Fee Information for 2025 Manufacturing Real Estate Form

Wisconsin Department of Revenue

Filing Penalty

State law (sec. [70.995\(12\)\(c\)](#), Wis. Stats.), requires the Wisconsin Department of Revenue (DOR) to charge a filing penalty if a manufacturing form (M-Form) is not filed, filed late or not filed completely.

Properly and Timely Filed Returns

DOR considers a manufacturing real estate return properly and timely filed if it is received and/or postmarked by March 3, 2025, and meets the following requirements:

- Complete Schedules A and B
- Complete all other applicable schedules
- Use current DOR forms (if paper filing)

Late Filing Fees

- 1-10 days late – \$25
- 11-30 days late – \$50 or 0.05% of the previous year's assessment (whichever is greater), but not more than \$250
- More than 30 days late – \$100 or 0.1% of the previous year's assessment (whichever is greater), but not more than \$750
- You must pay the late filing penalty fee by the due date (30 days after you are billed). If you do not pay on or before the due date, you are considered delinquent.