



Q&A from MTA Webinar for Manufacturers (January 23, 2025)

Below are the Wisconsin Department of Revenue (DOR) responses to questions from the January 23, 2025, My Tax Account (MTA) Webinar for Manufacturers.

1. With due date of March 3, is that for property owned as of December 31, 2024? If we sell property prior to March 3, 2025, do we instead record the sale? Or would that wait until March 2026?

Yes, our assessment date is January 1, 2025. You would need to file a M-R form for that property if it is assessed by the state. For further assistance, contact your [local manufacturing district office](#), they will be happy to help you.

2. As of what date should we file the M-R form? Our company is scheduled to close on sale of property owned mid-February. Do we file as of what was owned December 31, 2024?

- If you owned the building on January 1, you are required to file an M-R form and should also file the sale information sheet once the sale is finalized
- Filing deadline is March 3, 2025

3. Please confirm the manufacturing personal property was discontinued December 31, 2023.

- That is correct. Since personal property is exempt under 2023 Act 12, you are no longer required to file an manufacturing personal property (M-P) form. All personal property accounts have been deactivated as of December 31, 2023.
- **Note:** You are still required to file a manufacturing real estate (M-R) return

4. I have a new employee. What is the best way to give them access? Have them create a username then 'request' access to my account? Or can I create that user within my logged-in profile and give them access?

The master account can add and remove access to their accounts.

- a. Log into [My Tax Account](#)
- b. Select "Manage My Profile"
- c. Click "More..."
- d. Choose "Manage Other Users Access"

5. Last year, adding third-party access required phone calls as their prior return had nothing due. Has this been addressed or what is the number that should be called?

- a. Log into [My Tax Account](#)
- b. Click "Add Third-Party Account Access"
- c. Select "Add Access to an Account"
- d. Use the Letter ID on the upper righthand corner of your letter to add third-party access
- e. Need more help? Contact:
 - MTA questions – customer service at (608) 261-5338
 - M-R form questions – [local manufacturing district office](#)

6. Has there been any discussion to get rid of the M-R form completely?

No, DOR uses the information on the M-R form to value the property. We are required by state law to visit all manufacturing properties and utilize the information submitted on the M-R form in-between visits.

7. If the owner of the building has given the tenant full ownership and the owner's account has been closed, how do I file their 2025 M-R form?

Contact your [local manufacturing district office](#) for assistance.

8. Is there a reason Schedule Y-R was removed this year? That schedule has been on the return for a long time.

Yes, we are always trying to improve the form. During our review, we noticed most preparers did not utilize the schedule since they had their own records, thus we determined that Schedule Y-R was no longer necessary. Contact your [local manufacturing district office](#) to make recommendations.

9. I'm wondering how appeals/valuations will go with the removal of the Y-R schedule?

Schedule Y-R did provide information for valuing the property; however, it is not the primary source for valuation. Market value is the statutory standard for valuing real estate. For further information, contact your [local manufacturing district office](#) to discuss.

10. Is there a separate tax bill for manufacturing real estate or is part of the regular real estate tax bill?

No, you will not receive a separate tax bill for manufacturing. Near the end of the year, the local municipality will create a budget for their operations. They will send tax bills based on the values set by the local assessor and DOR. Manufacturing property is not taxed differently. Market value is the statutory standard for valuing real estate.

11. Does the confirmation number appear if you print the submitted form?

Yes. The confirmation number appears in the upper right corner of the printed form. It is also available in the returns area of your account and your MTA account submissions area.

12. Does the M-R form need to be filed for a new building in 2024? It is at a new address from our current tax account.

Yes. Complete Schedule R-1 for your new building. Contact your [local manufacturing district office](#) for assistance.

13. Would the addition of a keyless door access security system be considered a building improvement?

Yes. Complete Schedule R-2 and a manufacturing appraiser will review your account.

14. Does solar array fit in a schedule other than Schedule R-4?

Yes. You can report solar array on Schedule R-4 or Schedule R-2 (remodeling).

15. How are we as owners supposed to know what improvements were made to the property by our tenants? Especially their costs?

You should contact your tenants to discuss what improvements they made to the property.

16. We obtained an additional property; do we need to file a second return?

We will need more details before we can respond to your question. Contact your [local manufacturing district office](#) to discuss further.

17. If completing Part A Owner Occupied, I am unable to complete the current lease information.

If the owner and tenant are related, you do not need to provide the lease information.

18. How do we add the Manufacturing RE to an existing MTA profile if we do not have required information available?

Contact your [local manufacturing district office](#), they can help you with account access.

19. How do we add manufacturing real estate to our existing MTA profile?

- Select "Manage My Profile" from the home page, then select "More..."
- Click "Add Access to an Account" and select "Business Accounts"
- Enter the required information and submit – the tax accounts will now be listed on your home page