

Manufacturing Returns Due March 1, 2012

Electronic Filing Available

The Wisconsin Department of Revenue's (DOR) recommends electronic filing of M-Forms. Manufacturers and their tax preparers can electronically file the following forms online:

- M-P (Personal Property)
- M-R (Real Estate)
- M-L (Personal Property Leased, Rented, or Loaned to Manufacturers)

The M-Form e-filing system is easy to use on our secure, confidential website. Only you or your authorized user will have access to your information online. Once you e-file, you will receive immediate confirmation that DOR has received your return. The online system also allows you to view your filed M-Forms and request filing extensions electronically. Manufacturing e-filing information is available online at <http://www.revenue.wi.gov/forms/manuf/m-forms.html>.

Below is additional information to help you with filing your M-forms:

1. **ELECTRONIC FILING:** you can electronically file your M-P (Personal Property), M-R (Real Estate) and M-L (Personal Property Leased, Rented, or Loaned to Manufacturers). The system will allow you to prepare, save, file, view and print returns online.
 1. **Get started:** go to <http://www.revenue.wi.gov/forms/manuf/m-forms.html> for more information about getting started or begin e-filing your return.
2. **M-FORMS DUE DATE:** March 1, 2012. All M-Forms must be electronically filed, postmarked, or received at the appropriate DOR Manufacturing & Utility District Office (District Office) **on or before March 1, 2012**. DOR recommends that you e-file your return to receive confirmation that your return has been received by the due date. DOR does not send an acknowledgment of M-Forms received by mail or other delivery service.
3. **REQUESTING AN EXTENSION:** all filing extension requests must be made before March 1, 2012. If an extension is granted, you will have until April 2, 2012, to file your M-Form returns. An extension will be granted if the request meets *ALL* of the following requirements:
 - a. **Identify all the Accounts** - Your request must include every manufacturing account for which you are requesting an extension. Use at least one of the following account identifiers when filing your request:
 1. State Identification Number (similar to the former "state computer number"). This number includes locational identifiers for the District Office administrative area (AA), county (CO), municipality (MUN), an identifier for type of property (P, for personal or R, for real estate) and the unique 9-digit state number (Account, for personal or Parcel, for real estate) (e.g. 76-13-251- P000136257) or
 2. State Account (Personal) or State Parcel (Real Estate) Number (9-digit)
 - b. **Request the extension before March 1, 2012** - the extension request must be electronically filed, postmarked or received at the appropriate District Office on or before March 1, 2012. Telephone and late requests will be denied.

See the information below regarding the two ways to can make an extension request:

- ⇒ **Electronic request:** Only authorized users of the M-form e-filing system can request an extension electronically. Users can request the extension(s) by:
1. Log into the e-filing system.
<http://www.revenue.wi.gov/forms/manuf/m-forms.html>.
 2. Click the "State Id #" associated with the account.
 3. On the ACCOUNT HISTORY page, click on the "Request Extension" button (Filing History section).
 4. Repeat these steps for every account you are requesting an extension.
- ⇒ **Written request (Letter, email or fax):** Follow the steps below for completing your written request:
1. Identify the accounts as noted above in 3.a.
 2. Identify the [District Office](#) servicing the area in which your account(s) are located.
 3. Prepare a separate request for each District Office.
 4. Submit your request to the appropriate District Office(s) on or before March 1, 2012

Note: DOR does not send an acknowledgment of extension requests received by mail or other delivery service.

4. **FILING DEADLINE FOR EXTENSIONS:** April 2, 2012. If a filing extension is granted, all M-Forms must be electronically filed, postmarked or received at the appropriate District Office on or before April 2, 2012.
5. **FILING PENALTY:** Section 70.995(12)(c), Wis. Stats., requires DOR to assess a filing penalty if an M-Form return is not filed, filed late or filed incomplete. E-Filed M-forms are electronically time-stamped when the preparer designates the form as complete. Paper-filed returns are not considered properly or timely filed unless they contain the completed cover page and all required schedules, are filed on the state-prescribed form and filed by the due date.
6. **PAPER FORMS:** DOR no longer prints M-Form booklets. Printable versions of the M-forms will be available online at <http://www.revenue.wi.gov/forms/manuf/index.html> starting January 23, 2012.

CONTACT US:

District Office information is available online at
<http://www.revenue.wi.gov/contact/slfdoc.pdf>

If you have questions about the M-Forms e-filing system, please send an email with your questions and contact information to dorhelpdesk@revenue.wi.gov.