

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100158	Manufacturing and Agriculture Credit - Schedule MA - Common Questions

State of Wisconsin
Department of Revenue

Manufacturing and Agriculture Credit - B. Schedule MA Questions

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

1. What form is used to claim the credit?
2. Am I required to submit documentation with my tax return?
3. Do I use my property tax bills to determine the average value of real property on lines 12b and 13 of Schedule MA-A or MA-M?
4. All of my manufacturing and/or agricultural activities occur in Wisconsin on property assessed as agricultural and/or manufacturing. Am I required to complete the property factor on lines 12b and 13 of Schedule MA-A and MA-M?

1. What form is used to claim the credit?

Wisconsin Schedule MA-A or MA-M— Wisconsin Manufacturing or Agriculture Credit, is used to claim the credit. revenue.wi.gov/Pages/HTML/formpub.aspx

2. Am I required to submit documentation with my tax return?

For claimants not receiving the credit passed through from a partnership, tax-option (S) corporation, limited liability company, estate, or trust: The only documentation you are required to submit with your tax return is Wisconsin Schedule MA-A or MA-M—Wisconsin Manufacturing or Agriculture Credit.

For claimants receiving the credit passed through from a partnership, tax-option (S) corporation, limited liability company, estate, or trust: You are required to submit Wisconsin Schedule MA-A or MA-M—Wisconsin Manufacturing or Agriculture Credit, and a copy of the Wisconsin Schedule 3K-1, Schedule 5K-1, and/or Schedule 2K-1.

3. Do I use my property tax bills to determine the average value of real property on lines 12b and 13 of Schedule MA-A and MA-M?

No. The property value is based on the **original cost** of the property provided on a real estate closing statement, purchase invoices, or similar document.

4. All of my manufacturing and/or agricultural activities occur in Wisconsin on property assessed as agricultural and/or manufacturing. Am I required to complete the property factor on lines 12b and 13 of Schedule MA-A and MA-M?

No. If all manufacturing and/or agricultural activities occur entirely in Wisconsin on property assessed as manufacturing or agricultural, check box 12a on Schedule MA-A or MA-M, leave lines 12b and 13 blank, and enter 100.0000 on line 14.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of December 17, 2019: Sections 71.07(5n) and 71.28(5n), Wis. Stats., and secs. Tax 2.03 and 2.08, Wis. Adm. Code.

Laws enacted and in effect after December 17, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to December 17, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

FOR QUESTIONS OR COMMENTS CONTACT:

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Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100158

December 17, 2019

Related Links

Manufacturing and Agriculture Credits

- [General Questions](#)
- [Schedule MA Questions](#)
- [Credit Computation](#)
- [Cost of Goods Sold, Direct, and Indirect Costs](#)

- [Manufacturing Property Assessment Questions](#)
- [Manufacturing Questions](#)
- [Agricultural Property Assessment Questions](#)
- [Agricultural Questions](#)
- [Credit as Income](#)
- [Limitation on Qualified Production Activities Income When Credit for Tax Paid to Other State is Claimed](#)

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