NOTICE OF PROPOSED GUIDANCE DOCUMENT

Department of Revenue (DOR) Manufacturing Forms Guidance

Pursuant to s. 227.112, Wis. Stats., the Wisconsin Department of Revenue is hereby seeking comment on the following proposed Manufacturing Forms Guidance.

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PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION
Comments may be submitted to Wisconsin Department of Revenue until February 3, 2020 by:
Emailing bapdor@wisconsin.gov

LOCATION OF GUIDANCE
The final version of the guidance documents will be posted at
https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx to allow for ongoing comment.

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Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

Peter Barca

Secretary of Revenue

https://www.revenue.wi.gov/Pages/FAQS/slf-manuf-acctauth.aspx

Manufacturing M-Forms - Account Authorization

1. **Who has access to my account?**
   Only users authorized by the property owner have access to the account. Property owners are encouraged to authorize themselves to receive email notifications and review individuals currently authorized to access their account.

2. **How many authorized users can access my account?**
   You (the property owner) may have as many authorized users as you would like.

3. **How does a third party preparer (tax preparer, accounting firm) get access to an account?**
   A third party preparer must submit an authorization request (signed by the property owner/designee) to the Wisconsin Department of Revenue (DOR) requesting account access.

4. **Why do I need to submit an authorization request?**
   Since access to the manufacturing assessment system is restricted and secure, the property owner/designee must submit an authorization request to DOR showing us who the authorized users are. Account authorization remains in effect until the property owner/designee requests a change.

5. **How do I submit an authorization request?**
   You can do one of the following:
   - Request an electronic authorization request after signing in to your WAMS account
   - Submit a written authorization request by email, fax or mail to the Manufacturing & Utility Bureau District Office in your area

6. **What should I include in my written authorization request?**
   - Name of authorized user(s)
   - WAMS ID of authorized user(s) - do not include password
   - State ID numbers, of real estate and personal property accounts that the authorized users should have access to
   - Property owner/designee's signature

7. **Where should I send my authorization request?**
   Email, fax or mail your authorization request to the Manufacturing & Utility Bureau District Office in your area.

8. **How do I remove an authorized user (or third-party preparer) from my account?**
   As the property owner/designee, it is your responsibility to update the authorized users for each account
   - If you are already an authorized user – log into the Manufacturing Assessment System to access your account
     - Select the account from the Authorized Accounts list, opening the Account History page
     - Under "Filing History," select "Req Auth User Remove"
     - Under "Remove User," check the box next to the user you would like to remove
     - Click "Save" (you will not see this change to your account immediately)
     - DOR is notified and will review the request to remove the authorized user
     - After DOR removes the authorized user, the user receives an email saying they are no longer authorized for this account
   - If you are not an authorized user – contact the Manufacturing & Utility Bureau District Office in your area by mail, email or fax. You must provide DOR with written authorization to remove a user.

9. **I am a third party preparer. How do I access my client's accounts?**
   - If you already have authorization to access the account, log into the Manufacturing Assessment System to access the account
   - If you are not authorized, review question 3 above

10. **Do I need to submit an authorization request for the same accounts every year?**
    No. You only have to submit an authorization request if you would like to change preparers.

Manufacturing M-Forms - Attachments

Sec. 70.995, Wis. Stats.

1. **What are attachments?**

   Attachments are additional information/documents the Wisconsin Department of Revenue (DOR) may request when you file your Manufacturing Forms (M-Forms).

2. **Do I need an attachment?**

   When you electronically file (e-file), you include an attachment only for certain schedules and/or questions, which need additional information (ex: appraisal, sketch, asset listing or other document).

3. **How do I make additional information/documents ready to use as an attachment?**
   - **Electronic documents** — save the document in one of the following acceptable file formats: PDF, TIF, JPG, BMP, Microsoft Word or Excel
   - **For non-electronic documents** — create an electronic file by scanning the document, then save the scanned document in one of these accepted formats: PDF, TIF, JPG, BMP, Microsoft Word or Excel

4. **How do I attach additional information/documents when I e-file?**

   a. — in the navigation pane, click the "paperclip"

   b. — then click the "Add a new attachment"
   c. Locate your document in the "Add Files" window that appears
   d. Double click the file you would like to attach
   e. If you successfully attached the file, it appears within the attachment pane
   f. Repeat this process if you have more than one document to attach

5. **Is there a size limit for an attachment?**

   Yes. DOR cannot receive more than 16 MB of data attached to a single e-filed return.
   - 16MB maximum is the total combined size for all attachments
   - Large attachments can take a long time to electronically submit and can be disrupted
   - If a disruption happens and you do not get your confirmation number, you must resubmit your return

   Note: It is best to attach a PDF file format since it is generally a smaller size.

6. **My attachment is too large to send electronically. Can I still e-file?**
   Yes. Remove the oversized attachment from your M-Form and instead submit a note stating you are sending the attachment by email, fax or mail to the Manufacturing & Utility Bureau District Office in your area.

For comments or more information, contact the DOR Manufacturing & Utility Bureau District Office in your area.

Manufacturing M-Forms - General Account Information

Sec. 70.995, Wis. Stats.

1. **I'm in My Tax Account and can't see my manufacturing accounts. Why not?**
   - My Tax Account is a separate system used for the purposes of Income, Sales and Excise Tax filing and payments. M-Form filers must be in the Manufacturing Assessment System to view and access your accounts
   - You can also access the Manufacturing Assessment System from our Electronic filing (e-filing) Manufacturing M-Forms page

2. **Can multiple users access an account at the same time?**
   No. Only one authorized user can access an account at a time.
   - "Authorized Accounts" page lists accounts you are authorized to access
   - If an account is already open by another authorized user, the State ID # is black and is not underlined. Hover over the ID number to see which other authorized user is in the account.

3. **Can I download the pre-filled M-Form more than once?**
   Yes. Authorized users can download pre-filled M-Form.
   - A list of downloaded M-Forms is available on the "Account History" page until the form is filed
   - Only the M-Form that is **submitted first** is accepted as a valid filing. After the first downloaded form is submitted, the other saved forms are deactivated and cannot be filed. This prevents multiple users from accidently overwriting each other's work.

4. **I have a new location for my property. How do I report the new location?**
   Contact a Wisconsin Department of Revenue (DOR) appraiser at the Manufacturing & Utility Bureau District Office in your area. After you explain the property location changes to the appraiser, he or she will inform you of your filing requirements.

5. **I purchased a real estate parcel that is used for manufacturing. What should I do?**
   Contact the Manufacturing & Utility Bureau District Office in your area. After you explain the property status changes to the appraiser. He or she will inform you of your filing requirements.

6. **My property sold. What are my filing requirements? Do I need to let someone know?**
   Yes. You need to inform DOR that you sold your property.
   - **Electronic filers —** must log into the Manufacturing Assessment System. On the "Account History" page for the property that sold, select "Record Sale," answer the questions and save.
   - **Paper filers —** must print and complete the "Sale Information" schedule (page 3 of M-Form instructions) and send it to the Manufacturing & Utility Bureau District Office in your area
   - Note: You can also contact the Manufacturing & Utility Bureau District Office in your area to discuss the status of your account

7. **I'm no longer in business. Do I need to let someone know? What are my filing requirements?**
   - Yes. You must contact the Manufacturing & Utility Bureau District office responsible for your account
   - DOR will assist you in determining filing requirements

8. **How do I add a new account to my authorized accounts list?**
   To add a new account, you must sign into your manufacturing assessment account and request authorization.

9. **I recently added a new account. Why doesn't it show up on my authorized account list?**
   After submitting a signed electronic authorization request for a new account, it may take up to 24 hours for DOR to process the authorization request.

10. **How can I get a copy of last year's return?**
    If you are an electronic authorized account user, go to the "Account History" page and follow the instructions to print prior e-filed returns.

11. **My firm is trying to electronically file an M-L Form for a new leasing company. The leasing company does not have a State ID number. What should I do?**
    File a paper M-L Form for the current year. After you receive your assigned State ID number, file electronically for the subsequent years.

For comments or more information, contact the DOR Manufacturing & Utility Bureau District Office in your area.

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https://www.revenue.wi.gov/Pages/FAQS/slf-manuf-commqst.aspx

Submitting Electronic Manufacturing M-Forms
Sec. 70.995, Wis. Stats.

1. **What is electronic filing (e-filing)?**
   E-filing is submitting tax returns to the Manufacturing Assessment System electronically over the Internet.

2. **What are the benefits of e-filing my M-Form and what is required?**
   - You can prepare, save, file, view and print returns and assessments
   - It's free and available 24 hours a day, seven days a week
   - Previous year's data is carried over and automatically filled (auto-filled) into the current form
   - It's more accurate since the system checks for errors
   - Provides immediate confirmation that the Wisconsin Department of Revenue (DOR) received your return

Requirements:
  - o You must register for a Web Access Management System (WAMS) User ID
  - o Submit an authorization request to DOR requesting account access

3. **Is there a fee to e-file with the manufacturing assessment system?**
   No. This system is free and available to all taxpayers and tax preparers.

4. **Where do I find the electronic M- Forms?**
   The M-Forms are located on our Manufacturing Electronic Filing (e-Filing) M-Forms web page.

5. **How do I know which M-Form to file?**
   - o **M-P Form—** if your business is classified as Manufacturing for property tax purposes, use this form to report personal property
   - o **M-R Form—** if DOR determined the real estate parcel(s) where your business is located is classified as Manufacturing for property tax purposes, use this form to report real estate accounts
   - o **M-L Form—** if you are a leasing company, use this form to report leased equipment located at a manufacturing company

6. **How do I start to e-file my M-Form?**
   - o Go to our Getting Started - Electronically File (E-File) M-Forms page and review the M-Form information
   - o If you are already authorized to e-file the account:
     - ▪ Log into the Manufacturing Assessment System using your WAMS User ID and password
     - ▪ Click the blue State ID # to choose the account you wish to access from "Authorized Accounts"
     - ▪ On the "Account History" page, verify the information shown and select "Download Form"
     - ▪ Save the form, enter your data and submit the return
   - o **Navigation tip — do not use back browser button**
     - ▪ To navigate through the Manufacturing Assessment System, use the (gray) buttons within the application instead of your browser's "forward" and "back" buttons

7. **How do I add a schedule to the form?**
   The available schedules are listed on the first page of each M-Form. Check the box next to the schedule you would like to add.

8. **How do I submit the Fixed Asset List?**
   There is an "Attaching a File" link on Form M-P, Page 1. The link takes you to "Manufacturing M-Forms — Attachments" page, which provides instructions for attaching a file.

9. **While completing my M-Form, I answered some questions incorrectly. Can I change my answers?**
   - o **Before submitting your return** — you can make changes to your return; however, changing an answer to one question may impact another
   - o **After submitting your return** — you can no longer change your answers to your original return. However, you can file an amended return by logging into your WAMS account and selecting "Amend Return" for the return you would like to change.

10. **Can I view and print my return before filing it with DOR?**
    Yes. The form is an Adobe PDF that you download and save to your computer. You can view and print it at any time.

11. **Should I print, sign and send my return to DOR as a backup?**
    No. If you e-file your return do not send DOR a copy
    - o Once you successfully submit your return, a confirmation number is created for your records
    - o You can view the current status of your account on both the "Authorized Accounts" and "Accounts History" pages

12. **Can I e-file an amended return?**
    Yes. If you e-filed the original return, you can also e-file your amended return.
    - o On the "Account History" page under "Filing History," select "Amend Filed Return." Make your changes and click "Submit."
    - o After you file your amended return, the account status on both the "Authorized Accounts" and "Accounts History" pages changes to Amended

For comments or more information, contact the DOR Manufacturing & Utility Bureau District Office in your area.

Manufacturing M-Forms - Troubleshooting
Sec. 70.995, Wis. Stats.

1. **Why am I getting an "Authentication error" when trying to log into the system?**
   o In most cases, this error is from saving the Web Access Management System (WAMS) login page as a "favorite" (shortcut) in your browser
   o If you prefer logging in with a "favorite," use the Electronic filing (e-filing) Manufacturing M-Forms page as your "favorite"

2. **On the "Authorized Accounts" page, one of my accounts has a "gold padlock" after the State ID # and I can't open that account. What does this mean?**
   The "gold padlock" indicates the account is "locked" due to one of the following reasons:
   o An Authorized User was in the account, but exited the system without returning to the "Authorized Accounts" page. Users must exit the system by clicking "Quit" from the "Authorized Accounts" page.
   o An Authorized User accessed the system in multiple windows. Use only one window per session.
   o Note: You cannot use the browser's "Back" button

3. **I locked one of my manufacturing accounts by mistake, how do I unlock it?**
   Complete these steps to unlock an account:
   a. On the "Authorized Accounts" page, click the State ID # (blue underlined) with the 'gold padlock'
   b. Select "Continue" on the "Locked Account" page
   c. Note: Locked accounts unlock after 24 hours

4. **On the "Authorized Accounts" page there is an account with a "red symbol" (red circle with a line through) after the State ID #. What does this mean?**
   The Wisconsin Department of Revenue (DOR) deactivated the account because it is no longer used in support of a manufacturing process. You are no longer required to file an M-form for this account. If you feel DOR made an error in deactivating the account, contact the DOR Manufacturing & Utility District Office in your area.

5. **The system won't let me submit the M-Form. What's wrong?**
   There are various reasons this could happen, including:
   o There is an error on one of the schedules, to fix:
     ▪ Go to the last page of the form and double click each error message in the "Error Messages" box. Note: You must save the form first.
     ▪ A red box (with "X") on a schedule, indicates an error. Click this box to display the error message.
     ▪ Make the necessary corrections and the red box should disappear
   o You didn't check "Yes" to the truth statement
     ▪ To fix: Verify that you completed the Signature Statement section. You must select "Yes" indicating that you agree with the statement.

6. **Why can't I download a form?**
   Minimum requirements for downloading forms:
     1. Browser should be Internet Explorer (IE) 8.0, Firefox 4.0, Safari 5.0, Chrome 11.0, Opera 11.0, or higher
     2. Your settings must support Secure Sockets Layer (SSL) 128-bit encryption
     3. Cookies must be allowed and JavaScript turned on
     4. Most recent version of Adobe Reader must be installed; enable the plugin if necessary. These forms do not work with any other PDF reader (ex: Nitro Reader/Pro).
     5. Make sure your firewall or anti-virus software is not blocking the new tab from opening
     6. If you cannot do any of the above yourself, contact your company's help desk or technical support
   a. **Apple products —** these forms work on an Apple computer with Adobe Reader installed, but do not work on an iPad or iPhone
   b. **Error code 404 —** if you are trying to file and receive "Error code 404," make sure you are using the link from DOR's website and not one you previously bookmarked
   c. **Review our troubleshooting guide —** visit the "Accounts History" page and click the "troubleshooting guide" link

For comments or more information, contact the DOR Manufacturing & Utility District Office in your area.

Web Access Management System (WAMS)

Sec. 70.995, Wis. Stats.

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1. **What is a WAMS User ID?**
   The WAMS User ID is the Wisconsin Web Access Management System (WAMS) User Identification used for Wisconsin State Web applications.

2. **Why do I need a WAMS User ID?**
   It allows authorized individuals access to the State of Wisconsin web-based applications. You can use the same WAMS ID for all State Web applications, including the Wisconsin Department of Revenue Manufacturing Assessment System (e-file).

3. **How do I get a WAMS User ID?**
   Visit on.wisconsin.gov/WAMS/home, select "Self-Registration" and follow the instructions.

4. **Can I use one WAMS User ID for everyone in the company?**
   No. Each person must register for his or her own WAMS ID to access the system. The WAMS User ID belongs to an individual, not to the property owner, business or current employer.

5. **Why does it say my email address is already in use when I'm registering for a WAMS User ID?**
   This means you already have a registered WAMS User ID. To recover your WAMS User ID, visit on.wisconsin.gov and choose the "Account Recovery" option. Follow the instructions to recover your information.

6. **When I try to log on, my account is locked. What do I do?**
   Visit on.wisconsin.gov/WAMS/home and choose the "Account Recovery" option. Follow the instructions to recover your information.

7. **What if I forgot my WAMS User ID and/or password?**
   Visit on.wisconsin.gov/WAMS/home and choose the "Account Recovery" option. Follow the instructions to recover your information.

8. **I'm not sure if I have a WAMS ID. How do I find out if I have one?**
   - Visit on.wisconsin.gov/WAMS/home and choose the "Profile Management" option
   - Select the "Forgot your password? Is your account locked?" link
   - Enter your email address
   - If you have a WAMS ID, you will receive an email with instructions. Follow the instructions.
   - If you do not have a WAMS ID, you will see an error message (Login failed, please try again). You must then request a Wisconsin User ID and password on the same page.

9. **What if I need further assistance with WAMS?**
   Visit on.wisconsin.gov/WAMS/FAQ for frequently asked questions. For further assistance, click "Help Wisconsin Support" at the bottom of that page.

For comments or more information, contact the DOR Manufacturing & Utility Bureau District Office in your area.