

Wisconsin Department of Revenue
Index to Combined Reporting FAQs

1

100% Wisconsin corporation - C2

A

Active foreign business income - A6

Agent, designated - F2, F3

Agreement, closing - F2

Appeals - F2

Apportionment - C1, C2, C3, C4

B

Business loss carryforward - D1

Business losses - D1

C

Carryforward - D1

Closing agreement - F2

Commonly controlled group test -
A3, A4

Corporation, 100% Wisconsin - C2

Corporation, domestic - B1

Corporation, foreign - B1, B2

Credit carryforward - E1

Credits - E1

D

Denominator - C1, C4

Designated agent - F2, F3

Designated agent, duties of - F2

Differences, Wisconsin combined
group and federal consolidated
group - A7

Domestic corporation - B1

Domestic insurance company - A8

E

Electronic funds transfer (EFT) - F7

Entity - A1

Entity, separate - A9, B1, B2

Estate - A1

Estimated tax overpayment - E1

Estimated tax payment - F2, F5, F7

Estimated tax payment voucher - F5

Exempt from filing - A2

F

Factors, unitary business - A5

Federal consolidated group - A7

Filing requirements - A1, A2

Foreign business income - A6

Foreign corporation - A6, A7, B1, B2

Foreign insurance company - A2, A8

Foreign side of water's edge - B2

Foreign-sourced income - B1, B2

Form 4M, Combined Group Member-
Level Data - F7

G

Group, commonly controlled - A3, A4

I

Income included on combined report
- A1, B1, B2, B3, B4

Income, foreign-sourced - B1, B2, B3

Income, US-sourced - B3

Insurance company - A8

Insurance company, domestic - A8

Insurance company, foreign - A2, A8

Intercompany transactions - B4, C3

L

Limited liability company - A1

M

Modified sales factor - C1, C4

Multiple factor apportionment factor -
C1, C4

N

Net business loss - D1

Net business loss carryforwards - D1

Nexus - A9, B1, B2

Numerator - C1, C4

P

Partnership - A1
Pass-through entity - A1
Payments - F2, F7
Payments, estimated tax - F2, F5, F7
Power of attorney for combined group - F2

R

Recycling surcharge - X1
Registration - F1, F3

S

Separate entity - A9, B1, B2
Statute for combined reporting - A5
Surcharge, recycling - X1

T

Taxable year - F6
Tax-exempt organization - A2

Tests for combined reporting - A3, A4, A5, A6
Transactions, intercompany - B4, C3
Trust - A1

U

Unitary business factors - A5
Unitary business test - A3, A5
US-sourced income - B3

V

Voucher for estimated tax payments - F5

W

Waivers - F2
Water's edge test - A3, A6
Water's edge, foreign side of - B2
Withholding tax, excess - E1