

CORPORATION FRANCHISE AND INCOME TAX

GENERAL TOPICAL INDEX – UPDATED TO 8/1/25

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins, IS&E Publications, and Attorney Generals’ Opinions

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
A				
ACT (advance corporation tax) refunds	71.26(2)(a) .....	.....	71-18 .....	.....
Accounting.....	.....	.....	52-16 .....	.....
allowable methods	71.30(1)(a) .....	.....	.....	.....
allowable periods	71.22(10) .....	.....	55-2 , 62-22 , 63-1 .....	.....
change in method.....	71.30(1)(b) .....	.....	52-16 , 67-3 , 68-29 .....	.....
non-code provisions .....	.....	.....	73-12 .....	.....
change in period	71.24(6), 71.44(2) .....	.....	62-22 .....	.....
completed contract method.....	71.30(1)(a) .....	.....	67-4 .....	.....
fractional year.....	71.24(6)(c) .....	.....	62-22 .....	.....
installment method (see “Installment sales”)	.....	.....	.....	.....
Addition to the tax (see “Underpayment of estimated taxes”)	.....	.....	.....	.....
Affiliated corporations	.....	.....	.....	.....
Alaska Native Corporation losses.....	71.26(3)(x) .....	.....	75-16 .....	.....
combined with DISC - 1979-1984	71.30(5) .....	.....	.....	.....
consolidated return adjustments.....	.....	.....	.....	.....
consolidated returns.....	71.30(8), 71.74(5), (6).....	.....	.....	.....
paper corporation	71.30(2) .....	.....	.....	.....
separate reporting	71.30(8), 71.74(5), (6).....	.....	.....	.....
Allocation of expenses.....	71.30(2), 71.80(1)(b) .....	.....	.....	.....
Allocation of income	.....	.....	.....	.....
application to change basis of allocation	71.25(6)	2.44.....	.....	.....
apportionment (see “Apportionment”)	.....	.....	.....	.....
between affiliates	71.30(2), 71.80(1)(b) .....	.....	.....	.....
business income	71.25(5)	2.39(2), (6).....	116-14 .....	.....
cancellation of debt income	71.25(5)	2.39(2)(a)	165-15 .....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
formula (general) (see "Apportionment")				
intercompany pricing.....	71.30(8), 71.74(5), (6).....	.....	.....	.....
lottery prizes.....	.....	.....	116-14 , 198-6 , 212-24.....	.....
nonapportionable income	71.25(5)(b), (6) .....	.....	46-34 , 216-11.....	.....
nonapportionable rental income	71.25(5)(b) .....	.....	26-16 .....	.....
nonbusiness income	71.25(5)(b) .....	.....	.....	.....
nonresident trusts	71.14(3) .....	.....	115-34 .....	.....
omission of factor	71.25(11)	2.39(3)(a) .....	.....	.....
partnership income.....	71.20(1m), 71.255(5)(a)6.....	2.61(7)(e)	209-11 .....	.....
personal holding company	71.25(5)(b) .....	.....	160-7 .....	.....
separate accounting	71.25(6)	2.41	113-26 , 216-11 , 220-12 .....	.....
situs	71.25(1)-(5) .....	.....	115-34 .....	.....
special rules	71.25(12)	2.45 .....	.....	.....
Allocation of interest expense	71.30(2), 71.80(1)(b) .....	.....	.....	.....
Amended returns .....	.....	2.12	44-3 , 65-4 , 73-37 , 98-10.....	.....
protective claim .....	.....	.....	204-12 , 220-6 .....	.....
use of Form 4X eliminated for 1997 and thereafter .....	.....	.....	106-4 .....	.....
Amnesty .....	.....	.....	43-7 , 44-1 , 45-1 , 104-42 , 107-1 , 108-1 , 110-1 , 112-12 , 115-3 .....	.....
Amortization.....	71.26(3)(y), 71.365(1m) ....	.....	52-16 , 180-16 .....	.....
amortizable section 197 intangibles	71.22(4), (4m), 71.26(2)(b), (3), (4) .....	.....	88-24 .....	.....
bond premium (see "Bonds, premiums")				
effective date language	s.3203(47)(za) of 1987 Wis. Act 27.....	.....	.....	.....
federal transitional rules not applicable .....	.....	.....	57-14 .....	.....
prior method continued	71.26(3)(y), 71.365(1m), 71.45(2)(a)7 .....	.....	.....	.....
property placed in service after 1-1-01.....	71.26(3)(y), 71.365(1m), 71.45(2)(a)13 .....	.....	131-5 .....	.....
Appeals.....	.....	.....	P506 .....	.....
conference, informal .....	.....	1.14(5) .....	.....	.....
deposits allowed.....	.....	1.14(4)(a)	47-8 .....	.....
discovery hearings	73.01(4)(d) .....	.....	.....	.....
doctrine of recoupment.....	.....	.....	46-30 .....	.....
interest charge for underpayment of estimated taxes	71.88(1) .....	.....	59-12 .....	.....
pass-through entity audits.....	71.88(2) .....	.....	217-2 , 220-7 .....	.....
payment of taxes	71.89(4), 71.90(1)	1.14(4)(b)	216-4 .....	.....
penalties	71.90(1) .....	.....	.....	.....
petition for redetermination.....	71.80(18), 71.88(1)	1.14	19-6 , 210-2.....	.....
privileged documents .....	.....	.....	51-4 .....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
refund claims	71.75.....	2.12.....	.....	.....
stipulations, closing .....	.....	1.14(6) .....	.....	.....
Tax Appeals Commission	71.88(2), 73.01(5) .....	.....	43-52 , 210-2.....	.....
Apportionment.....	71.25(6) .....	.....	208-5 .....	.....
air carriers, interstate	71.25(10)(c)	2.46.....	220-12 .....	.....
alternative allocation of corporation's income - effective 1-1-98	71.25(14) .....	.....	109-8 .....	.....
apportionable income defined	71.25(5)(a)	2.39(2)(a)	46-33 , 51-15 , 102-10 , 216-22 ..	.....
brokers-dealers, investment advisers, investment companies, and underwriters .....	.....	2.495.....	148-27 , 222-5.....	.....
car line companies.....	.....	2.475.....	79-8 .....	.....
consolidated factors not allowed.....	.....	.....	.....	.....
contractors	71.25(6) .....	.....	.....	.....
factors	71.25(7), (8), (9).....	2.39(4), (5), (6) .....	.....	.....
payroll factor	71.25(8)	2.39(5)	62-25 .....	.....
compensation defined	71.25(8)(b), (c), (d) .....	.....	52-20 , 57-16 .....	.....
interest in a partnership.....	.....	.....	51-16 .....	.....
section 401(k) earnings.....	.....	.....	61-19 .....	.....
property factor	71.25(7)	2.39(4) .....	.....	.....
average value.....	71.25(7)(d)	2.39(4)(f) .....	.....	.....
basis of assets in section 338(h)(10) election .....	.....	.....	71-17 .....	.....
capitalized leases .....	.....	2.39(4)(c) .....	.....	.....
construction in progress	71.25(7)(a)	2.39(4)(e) .....	.....	.....
cost depletion .....	.....	2.39(4)(b)	25-10 .....	.....
government-owned company-operated plants .....	.....	.....	44-20 .....	.....
interest in a partnership.....	.....	.....	51-15 .....	.....
inventory valuation	71.25(7)(a) .....	.....	.....	.....
leasehold improvements	71.25(7)(a)	2.39(4)(d) .....	.....	.....
mobile equipment	71.25(7)(a) .....	.....	.....	.....
nonapportionable income-producing property	71.25(7)(b) .....	.....	26-16 .....	.....
omission of property factor	71.25(11)	2.39(3)(a) .....	.....	.....
owned property	71.25(7)(a), (c)	2.39(4)(b) .....	.....	.....
rented property	71.25(7)(c)	2.39(4)(c)	22-8 .....	.....
sales factor.....	71.25(9)	2.39(6)	46-22 , 46-33 , 58-17 , 193-13 , 220-12 .....	.....
broadcaster gross receipts	71.22(1e), 71.25(9)(dj), 71.25(9)(dh), 71.25(9)(g)	.....	199-15 .....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
computer software	71.25(9)(df).....	2.39(6)(c)	144-14, 203-13, 208-13, 223-18 .....	.....
cost of performance.....	71.25(9)(d)	2.39(6)(c)3	37-16 .....	.....
cost plus fixed fee contracts.....	71.25(9)	2.39(6) .....	.....	.....
debit card sales and related fees	71.25(9)(dh).....	2.39(6)(c)	165-12 .....	.....
deemed sale of business assets under section 338 IRC.....	71.25(9)(e), (f) .....	.....	71-17 .....	.....
dock sales.....	.....	.....	57-14 .....	.....
double throwbacks - 1983 and thereafter	71.25(9)(c) .....	.....	33-16, 44-19, 47-4.....	.....
double weighted	71.25(6)	2.39(3)(a) .....	.....	.....
environmental credit sales.....	71.25(5) .....	.....	216-22.....	.....
foreign exchange income.....	71.25(9)(e)13 .....	.....	.....	.....
gift card resales.....	71.25(9)(dk) .....	.....	182-12 .....	.....
intangible income	71.25(9)(e)	2.39(6)(c)	53-17, 56-17, 211-3.....	.....
interest earned on investment accounts	71.25(9)(f) .....	.....	182-13 .....	.....
interest in a partnership - 1988 and thereafter.....	71.25(9)(e)8 .....	.....	56-17, 57-1 .....	.....
inventory.....	71.25(9)(a), (e)1.....	2.39(6)(b).....	.....	.....
numerator.....	71.25(9)(a)	2.39(6)(a)	58-18 .....	.....
omission of factor	71.25(11)	2.39(3)(a) .....	.....	.....
original equipment manufacturers .....	.....	.....	199-33 .....	.....
other types of business activity.....	71.25(9)	2.39(6)(c) .....	.....	.....
pari-mutuel winnings excluded - 1988 and thereafter.....	71.25(9)(f)16.....	.....	56-17 .....	.....
personal service income	71.25(9)(dh).....	2.39(6)(c) .....	.....	.....
renting property for business.....	71.25(9)	2.39(6)(c)	26-16 .....	.....
sales defined	71.25(9)(e) .....	.....	.....	.....
services gross receipts	71.25(9)	2.39(6)(c)	144-14, 199-15 .....	.....
sourcing of franchise fees and related royalty fees.....	71.25(9) .....	.....	155-15 .....	.....
sourcing of intangibles	71.25(9)(dj), (dk).....	.....	160-13 .....	.....
software license revenue.....	71.25(9)(df).....	.....	182-13 .....	.....
throwbacks (also see "double throwbacks" above)	71.25(9)(b), 71.80(24)	2.39(6)(b)2, 3	13-4, 34-12, 63-17, 69-20, 72-9, 162-26......	.....
U.S. Government	71.25(9)(b)	2.39(6)(b)4	44-20, 62-25 .....	.....
Wisconsin destination.....	71.25(9)	2.39(6)(b)	44-19, 58-18 .....	.....
financial organizations	71.25(10)(a), (c).....	2.49.....	46-33, 53-16, 148-26, 160-14.....	.....
mortgage bankers.....	.....	.....	53-16 .....	.....
motor carriers, interstate	71.25(10)(c)	2.47.....	37-15, 217-10.....	.....
Native American corporations	71.25.....	.....	P405 .....	.....
nexus (see "Nexus") .....	.....	.....	.....	.....
nonapportionable income (see "Allocation of income") .....	.....	.....	.....	.....
omission of factor	71.25(11)	2.39(3) .....	.....	.....
pari-mutuel winnings - 1988 and thereafter.....	71.25(5)(a)24 .....	.....	56-17 .....	.....
partnership and joint venture income .....	.....	.....	.....	.....
1987 and prior .....	.....	.....	42-19 .....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
1988 and thereafter.....	71.25(5)(a)14 .....	.....	56-17, 197-4 .....	.....
pipeline companies, interstate	71.25(10)(c)	2.48.....	.....	.....
professional sports team	71.25(6)	2.505.....	156-10, 190-7 .....	.....
public utility	71.25(10)(b), (c).....	2.50.....	52-20, 148-28 .....	.....
railroads, interstate .....	.....	2.475.....	79-8 .....	.....
single factor - after 12-31-2005	71.25(6) .....	.....	135-23 .....	.....
sleeping car companies .....	.....	2.475.....	79-8 .....	.....
special cases	71.25(12)	2.45.....	.....	.....
“state” defined .....	.....	2.39(2)(f) .....	.....	.....
telecommunications companies .....	.....	2.50.....	148-28 .....	.....
unitary business (see “Unitary business”)	.....	.....	.....	.....
unrelated business taxable income	71.25(13) .....	.....	.....	.....
utilities (see “public utility” above)	.....	.....	.....	.....
weighting.....	71.25(6)	2.39(3) .....	.....	.....
Assessment districts	73.05.....	1.01.....	.....	.....
Assessments .....	.....	.....	.....	.....
adjustments made during return processing .....	.....	.....	198-8 .....	.....
authority to audit federal tax return information	71.74(2), (6).....	.....	75-16 .....	.....
bills, notice.....	71.74(10), (11), 71.80(2) .....	.....	.....	.....
electronic delivery of notification	71.74(11), (14), 71.80(2), (12)(c)2.a., (16)b, 71.91(6)(c)2., (f)1., (7)(b), (h) .....	.....	201-18 .....	.....
collections.....	71.74(13), (14), 71.80(1)....	.....	.....	A1
compromises - reduction of nondelinquent taxes	73.13.....	.....	145-7, 146-9 .....	.....
contested (see “Appeals”)	.....	.....	.....	.....
delinquent taxes (see “Delinquent taxes”)	.....	.....	.....	.....
dissolved corporations.....	71.74(7), 180.40(1)(c) .....	.....	1-4, 98-31 .....	.....
doomage (aka default assessment).....	71.74(3) .....	.....	.....	.....
examination of records.....	71.74(2)(b), 71.80(9) .....	.....	.....	.....
failure to file (see “Penalties”)	.....	.....	.....	.....
federal transcripts (see “Internal Revenue Service adjustments”)	.....	.....	.....	.....
field audits.....	71.74(2), (9), 71.77, 71.80(9) .....	.....	39-3, P501	A3
computerized reports .....	.....	.....	60-2 .....	.....
no change reports (see “No tax change field audits”)	.....	.....	.....	.....
reports .....	.....	.....	.....	.....
incomplete returns (see “Penalties, negligence”)	.....	.....	.....	.....
interest (see “Interest”)	.....	.....	.....	.....
Internal Revenue Service (see “Internal Revenue Service adjustments”)	.....	.....	.....	.....
jeopardy	71.74(14) .....	.....	.....	.....
office audits	71.74(1), (10), 71.80(9)....	.....	.....	.....
pass-through entity audits.....	71.745, 71.80(26) .....	.....	217-2, 219-8, 220-7 .....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
payable	71.24(9)(b), 71.74(12) .....	.....	.....	A2
penalties (see "Penalties")
public water utilities	104-17 .....	.....
relying on past audits	73.16(3)(b), (c) .....	.....	201-18 .....	.....
return presumed correct	71.80(11) .....	.....	.....	.....
service via publication	71.74(11) .....	.....	87-26 .....	.....
statute of limitations (see "Statute of limitations")
Assets (see "Basis for gain or loss")
Associations.....	71.22(1)(k), 71.26(1)(a), 71.42(1)(g)	.....	.....	.....
Auditing				
balance sheet.....
breweries.....
checklist: multi-state corporations
review
small to medium sized corporations
closely held - for civil fraud
computer assisted
depreciation
DISCs
E.D.P. systems
federal schedule M-2
financial institutions
fraud
insurance companies
intercompany charges
Kearney & Trecker implications (rental income)
manufacturer's sales tax credit.....
oil companies.....
paper and lumber companies
payroll factor
property factor
reaudit assignments
tax protesters
trucking industry.....
Audits (see "Assessments")
Authority to audit (see "Assessments")
Authority to discuss tax return information	71.78(1) .....	.....	206-8 .....	.....
Automobile expenses	136-10, 140-12, 188-2 .....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
B				
Bad debts	71.26(2)(a) .....	.....	58-15, 58-16 .....	.....
credit unions (see "Credit unions, bad debts")				
financial organizations (see "Financial organizations, bad debts")				
Banks (see "Financial organizations")				
Basis for gain or loss				
adjusted for discharge of indebtedness (see "Discharge of indebtedness, basis adjustments")				
difference between federal and Wisconsin	71.26(3)(ym), 71.34(1k)(n), 71.45(2)(a)19 .....	.....	180-16, 187-2, 192-12, 193-5, 196-4, 198-9, 200-10 .....	.....
involuntary conversions (see "Involuntary conversions")				
leasehold improvements .....	.....	.....	.....	.....
stepped-up under section 338 IRC (see "Reorganizations")				
Beginning farmer and farm asset owner tax credit.....	71.28(8r), 71.47(8r), 93.53 .....	.....	162-29 .....	.....
Better records letter	71.83(1)(a)7 .....	.....	.....	.....
Biodiesel fuel production credit.....	71.28(3h), 71.30(3)(cn), 71.47(3h), 71.49(1)(cn) .....	.....	154-26, 162-28, 187-11 .....	.....
Bonds				
basis.....	71.26(3)(tm) .....	.....	.....	.....
premiums	71.26(3)(hm).....	.....	.....	.....
Business closing .....	.....	.....	194-4 .....	.....
Business development credit.....	71.26(3)(cf), 71.26(2)(a)4, 71.28(3y), 238.28, 238.308(4)(b)	238.308.....	189-12, 199-13, 199-17, 199-18, 225-5, FS1120 .....	.....
Business expenses	71.26(3)(e) .....	.....	52-14 .....	.....
moving expenses disallowed	71.21(7), 71.26(3)(e)4., 71.45(2)(a)20 .....	.....	206-2 .....	.....
related entity expenses addback.....	71.01(1am), (1t), (5s), (9ad), (9am), (9an), 71.05(6)(a)24, (b)45, 46, 71.22(1b), (1tm), (3m), (9ad), (9am), (9an), 71.26(2)(a)7 ,8, 9, 71.34(1am), (1b), (1e), (1k)(j), (1k)(k), (1k)(L), (1L), (1p), (1r), 71.42(1b), (1s), (1t), (4d), (4m), (4n), 71.45(2)(a)16, 17, 18, 71.80(23)	3.01.....	157-13, 158-16 .....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Business loss carryforward	71.26(3)(i), (3)(n), (4) .....	.....	52-14, 60-14, 63-22, 139-21, 178-10, 184-10, 199-16, 202-3	.....
corporation with charitable contribution carryovers	71.26(2)(a), (3), (4) .....	.....	68-32 .....	.....
exempt organizations (see "Exempt organizations")				
limitation	71.26(4) .....	.....	73-14, 110-29, 199-16.....	.....
loss incurred in a short taxable year	71.26(3)(i), (4).....	.....	68-32 .....	.....
mergers .....	.....	.....	95-38 .....	.....
tax-option (S) corporations (see "Tax-option corporations")				
C				
Capital gains and losses (also see "Gain or loss") .....	.....	.....	.....	.....
basis adjustment - investment in Wisconsin qualified opportunity fund	71.26(3)(vm), 71.45(2)(a)21., 71.83(1)(e)		209-3, 218-3, 228-5, FS1121	
basis difference between federal and Wisconsin	71.26(2)(a)		52-13, 65-25 .....	.....
exclusion and deferral – see Qualified Wisconsin Business				
gain.....	71.22(3) .....	.....	.....	.....
loss.....	71.22(6) .....	.....	.....	.....
loss carryback not permitted to 1986 and prior.....	s.3047(1) of 1987 Wis. Act 92		54-31 .....	.....
loss carryforward - combined group.....	71.255(4)(i)	2.61(6)(c)	171-6 .....	.....
statute of limitations for loss carryback (see "Statute of limitations")				
exclusion of gain on small business stock			224-10	
Captive insurance company.....	.....	.....	.....	.....
Car line companies				
apportionment of income (see "Apportionment, car line companies")				
filing requirements (see "Filing requirements, who must file, car line companies")				
Carryover				
capital losses (see "Capital gains and losses")				
charitable contributions (see "Charitable contributions")				
net business loss (see "Business loss carryforward")				
tax attributes in corporate acquisitions.	71.26(3)(n) .....	.....	52-14, 60-14, 63-22.....	.....
Casualties				
involuntary conversions (see "Involuntary conversions")				
Change in				
basis of allocation (see "Allocation of income, application to change basis of allocation")				
method of accounting (see "Accounting, change in method")				
taxable year (see "Accounting, change in period")				
Charitable contributions .....	.....	.....	.....	.....
carryover	71.26(2)(a), (3), (4) .....	.....	68-32, 171-18 .....	.....
community development finance authority (see "Wisconsin housing and e				
Closing agreements .....	.....	1.14(6) .....	.....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Collection (see "Assessments")				
Combined reporting	71.255.....	2.60-2.67	160-6, 161-17, 162-27, 168-4 171-15, 187-3, 195-6, 201-19, 203-3	.....
allocating partnership sales to combined group partners	71.20(1m), 71.255(5)(a)6.	2.61(7)(e)	209-11 .....	.....
designated agent agreements.....	71.255(7)(b)7.....	.....	198-3, 214-9.....	.....
entities excluded from combined groups and returns .....	.....	.....	198-7 .....	.....
intercompany sales between members .....	.....	.....	195-6 .....	.....
sharing under combined reporting of loss carry-forwards incurred before 2009	71.26(4)(a) .....	.....	172-22, 194-9, 224-17 .....	.....
Commissions (see "Compensation")				
Common carriers (see "Apportionment, motor carriers, interstate")				
Community development finance authority (see "Wisconsin housing and economic development authority")				
Community rehabilitation program credit.....	71.28(5k), 71.30(3)(bn), 71.47(5k), 71.49(1)(bn)	.....	154-24, 162-29, FS1119 .....	.....
Compensation	71.26(3)(e) .....	.....	52-14 .....	.....
deduction denied for wages paid to entertainers if withholding requirements are not met	71.26(3)(e)3 .....	.....	97-13, 198-9 .....	.....
Computations order revised	71.30(3), 71.49(1) .....	.....	154-27, 160-7, 162-29.....	.....
Confidentiality of returns.....	71.78.....	1.11, 1.13.....	9-7, 19-7, 43-50, 56-34, 174-5	A4
Consolidated filing (not allowed)	71.26(3)(x) .....	.....	52-16 .....	.....
Consolidated returns (see "Affiliated corporations")				
Contractors				
surety bond	71.80(16), 71.83(2)(a)6....	.....	.....	.....
Contributions (see "Charitable contributions")				
Controlled foreign corporations	71.26(3)(s) .....	.....	.....	.....
Controlled group election.....	71.255.....	.....	172-22, 207-6 .....	.....
Copies of tax returns or Form W-2.....	.....	.....	206-9 .....	.....
Coronavirus				
grants exclusion .....	.....	.....	212-11, 212-19, 216-7.....	.....
grants taxable .....	.....	.....	212-22 .....	.....
Credit unions	71.26(1)(a), (3)(p) .....	.....	37-29, 52-15 .....	.....
bad debts.....	71.26(2)(a) .....	.....	72-7 .....	.....
Credits				
angel investment credit	228-5			
biodiesel fuel production credit (see "Biodiesel fuel production credit")				
business development credit (see "Business development credit")				
carryforwards of Wisconsin tax credits.....	.....	.....	138-24, 187-2, 205-9 .....	.....
community rehabilitation program credit (see "Community rehabilitation program credit")				
dairy investment credit (see "Dairy investment credit")				
dairy manufacturing facility investment credit (see "Dairy manufacturing facility investment credit")				

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
development zone (see "Development zone credits")				
electronics and information technology manufacturing zone credit (see "Electronics and information technology manufacturing zone credit")				
early stage seed investment credit (see "Early stage seed investment credit")				
electronic medical records credit (see "Electronic medical records credit")				
enterprise development zone (see "Enterprise development zone credits")				
enterprise zone jobs credit (see "Enterprise zone jobs credit")				
ethanol and biodiesel fuel pump credit (see "Ethanol and biodiesel fuel pump credit")				
farmers' drought credit - 1988	71.28(1fd), 71.47(1fd) .....	.....	58-2, 162-27 .....	.....
farmland preservation (see "Farmland preservation credit")				
farmland tax relief - 1989 and thereafter	71.28(2m), 71.47(2m) .....	.....	62-35, 64-2, 73-17, 162-28, 170-2 .....	.....
maximum credit increased - 1999 and thereafter	71.28(2m)(c), 71.49(2m)(c) .....	.....	116-15 .....	.....
film production company investment credit (see "Film production company investment credit")				
film production services credit (see "Film production services credit")				
food processing plant and food warehouse investment credit (see "Food processing plant and food warehouse investment credit")				
health insurance risk-sharing plan (see "Health insurance risk-sharing plan assessments credit")				
hierarchy			196-10 .....	.....
historic structure - 1989 and thereafter	71.28(6), 71.47(6)	2.956.....	56-19, 59-3, 62-34, 93-11, 162-29 .....	.....
insurance company tax.....	646.51(7) .....	.....	.....	.....
internet equipment credit (see "Internet equipment credit")				
investment in community development finance authority (see "Wisconsin housing and economic development authority")				
investment in Wisconsin housing and economic development authority (see "Wisconsin housing and economic development authority")				
manufacturing and agriculture credit (see "Manufacturing and agriculture credit")				
manufacturing investment credit (see "Manufacturing investment credit")				
order of claiming	71.30(3), 71.49(1) .....	.....	33-21, 56-19, 73-16, 93-11. .....	.....
postsecondary education credit (see "Postsecondary education credit")				
qualified production activities credit (see "Qualified production activities credit")				
rehabilitation of nondepreciable historic property - 1989 and 1990	71.28(7), 71.47(6)	2.956.....	56-19, 62-35 .....	.....
repealed - 1991.....	71.28(7), 71.30(3)(er), 71.47(6), 71.49(1)(et) .....	.....	73-16 .....	.....
relocation of a business tax credit (see "Relocation of a business tax credit")				
research (see "Research credit")				

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
sales and use tax (see "Manufacturer's sales tax credit")				
super research and development credit (see "Super research and development credit")				
technology zones (see "Technology zone tax credit")				
water consumption credit (see "Water consumption credit")				
woody biomass harvesting and processing credit (see "Woody biomass harvesting and processing credit")				
Credits as income (see "Net income, credits as income")				
Criminal penalties (see "Penalties")				
D				
Dairy investment credit			138-43, 144-15, P123	
expanded to include livestock.....	71.28(3n)		144-15, 167-8, 171-4	
Dairy manufacturing facility investment credit.....	71.28(3p), 71.47(3p)		154-20, 155-14, 160-9, 175-8, P123	
Declaration of inactivity (see "Filing requirements, forms")				
Deductions				
business expenses (see "Business expenses")				
compensation (see "Compensation")				
contributions (see "Charitable contributions")				
contributions to nuclear decommissioning trust and reserve funds (see "Nuclear decommissioning trust and reserve funds")				
depletion (see "Depletion")				
depreciation (see "Depreciation")				
dividends received (see "Dividends")				
expenses related to exempt income.....	71.26(3)(hm), (L), (ms), (tm)		52-14, 62-24, 217-2	
jobs creation tax deduction	71.26(1)(h), 71.45(1)(c)	3.05.....	171-4	
section 179 property (IRC)	71.22(4), (4m), 71.26(2), 71.34(1), (1g), 71.42(2), 71.45(2), 71.49(2)		87-9, 88-22, 187-2, 188-2	
taxes				
federal environmental tax	71.26(3)(hd), 71.45(2)(a)5m		73-14	
federal income (see "Federal income taxes not deductible")				
federal minimum tax (see "Federal minimum tax not deductible")				
foreign	71.26(3)(f)		193-12	
local business taxes.....			99-26	
occupation tax on mining				
state franchise or income	71.26(3)(g)		47-27, 52-14, 87-10, 99-26, 137-32, 147-21, 155-7, 156-7	
telephone company taxes.....	71.26(3)(f)		97-13	
windfall profits.....	71.26(3)(h)		52-14	
temporary surcharge (see "Temporary surcharge, deductibility")				

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Deemed dividend income (see "Dividends, deemed")				
Delinquent taxes.....	71.82(2), 71.91, 71.92 .....	.....	43-46	A2
collection	71.91(5) .....	.....	.....	.....
compromises	71.92(3), (4).....	.....	.....	.....
installments allowed.....	71.92(2) .....	.....	.....	.....
interest				
18%.....	71.82(2)(a) .....	.....	.....	.....
reduction from 18% to 12%.....	71.82(2)(b)	2.87.....	.....	.....
levy upon property	71.91(6) .....	.....	43-46 .....	.....
principal amount	71.92(1) .....	.....	.....	.....
set off of payments to vendors.....	73.12 .....	.....	43-45 .....	.....
warrants	71.91(5) .....	.....	19-7, 52-34 .....	.....
Depletion	71.26(3)(q), 71.98(3) .....	.....	52-15, 180-16, 184-11, 200-12, 201-7 .....	.....
Depreciation	71.26(3), 71.365(1m) .....	.....	52-16, 62-22, 180-16, 187-2, 200-10 .....	.....
ACRS depreciation/property outside Wisconsin .....	.....	.....	84-18 .....	.....
assets acquired in section 338(h)(10) election.....	.....	.....	71-17 .....	.....
effective date language	s.3203(47)(za) of 1987 Wis. Act 27 .....	.....	.....	.....
federal bonus depreciation not allowed .....	.....	.....	133-16, 180-16, 187-2, 192-12 .....	.....
prior method continued	71.26(3)(y), 71.365(1m), 71.45(2)(a)7 .....	.....	52-16, 198-9 .....	.....
property placed in service after 12-31-89.....	71.26(3), 71.365(1m), 71.45(2)(a)13 .....	.....	67-3 .....	.....
property placed in service after 12-31-90.....	.....	.....	73-11 .....	.....
property placed in service after 12-31-95.....	.....	.....	97-10 .....	.....
property placed in service after 12-31-96.....	.....	.....	104-14 .....	.....
property placed in service between 1-1-97 and 8-5-97 .....	.....	.....	105-2 .....	.....
property placed in service after 8-5-97.....	.....	.....	105-2 .....	.....
property placed in service after 1-1-01.....	71.26(3)(y), 71.365(1m), 71.45(2)(a)13 .....	.....	131-5, 144-13 .....	.....
property used in farming placed in service after 12-31-05	71.26(3)(y)2, 71.365(1m)(b) .....	.....	148-9 .....	.....
Development zone credits - 1988-1997.....	.....	.....	56-18, 62-27, 63-2, 67-4, 73-15, 87-10 .....	.....
amended by 1993 Act 16.....	71.28(1dj)(am)8m, 9.....	.....	83-8 .....	.....
carryforward of unused credits.....	71.28(1di)(c) .....	.....	100-27, 138-24 .....	.....
day care	71.28(1dd), 71.47(1dd) ....	.....	93-9, 97-10 .....	.....
environmental remediation.....	71.28(1de), 71.47(1de) ....	.....	93-10 .....	.....
investment.....	71.28(1di), 71.47(1di) .....	.....	73-17 .....	.....
recapture of credit	71.28(1di)(e), 71.47(1di)(e) .....	.....	69-21, 73-17 .....	.....
jobs	71.28(1dj), 71.47(1dj) .....	.....	73-16, 73-17, 77-7, 97-11.....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
location.....	71.28(1dL), 71.47(1dL) ....	.....	97-12 .....	.....
opportunity zone	71.28(1di), (1dj), (1dL), (1ds)	.....	93-9 .....	.....
research expense.....	71.28(4), 71.47(3) .....	.....	67-4 , 218-2.....	.....
alternative computation method.....	71.07(2dr)(a).....	.....	104-17 .....	.....
sales tax	71.28(1ds), 71.47(1ds) .....	.....	97-12 .....	.....
Development zone credits - 1998 and thereafter.....	560 (subch. VI) .....	.....	104-19 , 172-20 , 189-11 , 194-9	.....
administration of development zone credits transferred	238 (subch. II) .....	.....	172-21 .....	.....
credits allowable against the franchise or income taxes imposed on all of the claimant's income - effective 1-1-2005.....	.....	.....	144-15 .....	.....
expanded to airport development zones.....	71.28(1dx)(a)2, 71.47(1dx)(a)2	.....	148-13 .....	.....
investment credit - allowed in development opportunity zones - 2000 and thereafter.....	71.28(1di), 71.47(1di) .....	.....	116-14 .....	.....
jobs credit				
certification within 90 days - requirement eliminated - 2000 and thereafter	71.28(1dj)(am)3, 71.47(1dj)(am)3	.....	116-14 .....	.....
definitions modified - effective 10-29-99.....	71.28(1dj)(am)1, 2 71.47(1dj)(am)1, 2	.....	116-14 .....	.....
statutory reference limited - effective 7-2-2013.....	71.28(1dj)(am)4h, 71.47(1dj)(am)4h	.....	180-16 .....	.....
“members of a targeted group” defined	71.28(1dx)(a)5 .....	.....	126-6 .....	.....
definition revised - effective 1-1-2005	71.28(1dx)(a)5, 71.47(1dx)(a)5	.....	144-15 .....	.....
definition revised - effective 10-27-2007	71.28(1dx)(a)5, (b), 71.47(1dx)(a)5, (b)	.....	154-23 .....	.....
opportunity zones in Milwaukee and Beloit .....	.....	.....	126-6 , 174-4 .....	.....
revised - 2000 and thereafter	71.28(1dx), 71.47(1dx), 560 (subch. VI)	.....	116-13 .....	.....
revised - 2013 and thereafter .....	.....	.....	180-17 .....	.....
Directors' liability for corporate tax.....	180.40(1)(c) .....	.....	.....	.....
DISCs (see “Domestic international sales corporation (DISC)”)				
Discharge of indebtedness	71.26(3)(c), (u).....	.....	52-13 , 73-14 .....	.....
basis adjustments	71.26(3)(u) .....	.....	.....	.....
Disclosure of reportable transactions required	71.81 .....	.....	154-14 , 155-9 , 155-31 , 224-11.	.....
Disclosure of return information (see “Penalties”)	71.81			
Disclosure under IRS Code Sec. 6661.....	71.24(2) .....	.....	.....	.....
Discovery hearing (see “Appeals”)				
Disregarded entities .....	.....	.....	187-2 .....	.....
Dissolved corporations				
collection of assessments (see “Assessments”)				
liable for taxes beyond 2 year extended life	180.787.....	.....	.....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Dividends			52-13	
deductible.....	71.26(3)(j), 71.45(2)(a)8 ...		62-24, 178-12	
dividend received deduction prior to 1-1-93	71.26(3)(j)			
dividend received deduction effective for tax years beginning 1-1-93 and thereafter	71.26(3)(j)		83-8, 88-22, 99-27, 201-8, 204-9, 207-12, 209-22, 213-8	
indirect ownership of stock.....	71.26(3)(j)		69-19	
subsidiary corporations.....	71.26(3)(j)		58-16, 68-27	
Wisconsin corporations	71.26(3)(j)			
deemed	71.26(3)(a)			
federal deduction not allowed.....	71.26(3)(j), (k), 71.45(2)(a)4			
foreign dividend gross-up not includable	71.26(3)(a)		52-13	
received from a real estate investment trust (REIT)			96-25	
received from an exempt corporation				
received on certain preferred stock.....	71.26(3)(k)			
subpart F income not includable	71.26(3)(s)		52-15	
Doctrine of recoupment (see "Appeals, doctrine of recoupment")				
Domestic international sales corporation (DISC)				
1984 and thereafter.....	71.26(3)(t), 71.30(5)		42-21, 52-15, 70-21, 197-13	
extensions for filing returns.....		2.96.....	2-3, 24-14, 26-3	
Domestic production activities deduction	71.22(4)(um), (4m)(sm), 71.26(2)(b)22, 71.34(1g)(um), 71.42(2)(tm)		162-26	
Doomage (see "Assessments")				
Due dates (see "Filing requirements")				
E				
Early stage seed investment credit	71.28(5b), 71.38(2), 71.47(5b)		138-43, 146-6, 154-22, 160-11, 162-28, 172-21, 194-9, 199-19, P123	
Economic development surcharge	77 (subch. VII)		172-24, 175-6, 180-18	
Economic development tax credit	71.28(1dy), 71.47(1dy), 238.3045		160-7, 172-21, 184-11, 194-9, P123	
Economic Substance.....	71.10(1m)(b), (c) 71.30(2m)(b), (c), 71.80(1m)(b), (c)		193-5, 201-11, 221-10 ,	
Edge Act Corporations	71.23(2)			

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Electronics and information technology manufacturing zone credit	71.26(3)(cf), 71.28(3wm)	.....	199-13 , 199-17 , 199-18.....	.....
Elections under the IRC.....	.....	.....	214-8.....	.....
section 338(h)(10) election.....	71.26(2), (3), 71.30(1)(a) ...	.....	71-15.....	.....
Electronic funds transfer (EFT).....	.....	1.12.....	111-4 , 115-1 , 223-8.....	.....
Electronic medical records credit	71.28(5i), 71.30(3)(epa), 71.47(5i), 71.49(1)(epa), 560.204	.....	154-25 , 162-29 , 172-23 , 184-10 , FS1103	.....
Employee college savings account contribution credit	71.26(2)(a)4, 71.28(10), 71.30(3)(ey), 71.34(1k)(g), 71.45(2)(a)10., 71.47(10), 71.49(1)(ey)	.....	201-10 , 204-10 , 225-4 , 228-5	.....
Endangered resources donation - 2001 and thereafter.....	71.30(10) .....	.....	116-14 .....	.....
Enforcement.....	71.91.....	.....	73-37 .....	.....
Enterprise development zone credits				
carryforward of unused credits.....	71.28(1di)(c) .....	.....	100-27 .....	.....
day care	71.28(1dd), 71.47(1dd) ...	.....	93-9 , 204-5 .....	.....
environmental remediation.....	71.28(1de), 71.47(1de) ....	.....	93-10 , 204-5 .....	.....
investment.....	71.28(1di), 71.47(1di) .....	.....	93-9 , 204-5 .....	.....
jobs	71.28(1dj), 71.47(1dj) .....	.....	93-9 , 204-5 .....	.....
location.....	71.28(1dL), 71.47(1dL) ....	.....	93-9 , 204-5 .....	.....
research.....	71.28(4)(am), 71.47(4)(am)	.....	93-9 , 204-5 .....	.....
sales tax	71.28(1ds), 71.47(1ds) .....	.....	93-9 .....	.....
Enterprise zone jobs credit	71.26(3)(cf), 71.28(3w), 71.47(3w), 238.28.....	.....	148-7 , 154-21 , 162-28 , 167-6 , 172-23 , 180-17 , 194-9 , 199-13 , 199-17 , 199-18 , 204-5 , 225-5 216-7 , 228-5.....	.....
Pass-through.....	.....	.....	.....	.....
Entertainers, nonresident.....	71.01(2), 71.22(2), 71.64(4), (5), 71.775, 71.80(15)	.....	5-1 , 6-3 , 7-4 , 53-6 , 63-4 , 73-37 , 97-13 , 154-19 , P508	.....
Estimated tax.....	71.29	2.89.....	62-26 .....	.....
apportionment percentage	71.29(10)(c) .....	.....	73-13 .....	.....
carryover	71.29(3) .....	.....	186-3 .....	.....
changing an election to apply a refund to estimated tax.....	71.29(3) .....	.....	200-8 .....	.....
computation of amount.....	71.29(9), (10).....	.....	52-21 .....	.....
definition of "return"	71.29(1)(a) .....	.....	87-10 .....	.....
due date	71.29(8), 71.84(2) .....	.....	46-32 , 47-1 , 197-2 , 200-5	.....
electronic funds transfer (see "Electronic funds transfer (EFT)")				
insurance companies .....	.....	.....	200-5 .....	.....
interactive vouchers .....	.....	.....	209-9 , 216-4 .....	.....
quick refund of estimated payments - 5-17-88 and thereafter.....	71.29(3m) .....	.....	56-18 , 59-4 .....	.....
requirements of surviving corporation .....	.....	.....	45-16 .....	.....
short period returns.....	71.29(5) .....	.....	68-27 , 206-9 .....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
underpayment interest - addition to tax (see "Underpayment of estimated taxes")				
Estimated temporary surcharge (see "Temporary surcharge, estimated payments")				
Estoppel.....			42-19	
Ethanol and biodiesel fuel pump credit	71.28(5j) ,71.30(3)(ed), 71.47(5j), 71.49(1)(ds)		154-23, 167-11, 172-23, 189-9	
Evasion of tax through affiliated interests	71.30(8), 71.74(5), (6)			
Examination of returns.....	71.78.....	1.11, 1.13.....	9-7	
Excess loss income.....	71.26(3)(x)			
Exchange of information agreements.....	71.78(4)			
Exclusions (see "Exempt income")				
Exempt income.....				A8
certain municipal bond interest.....	71.26(1m), 71.45(1t)		93-8	
commercial loan exemption.....	71.26(1)(i).....	3.10.....	222-5, 224-8, 225-7, 225-14, 228-5	
dividends and interest from nonunitary subsidiaries.....	71.26(3)(L)			
income from viatical settlement contracts			97-12	
income of joint local water authorities	71.26(1)(b)		109-9	
income of local cultural arts district.....	71.26(1)(bm).....		120-6	
income of local exposition districts.....	71.26(1)(bm).....		87-10	
income of local professional football stadium district	71.26(1)(bm).....		120-7	
income of transit authorities under sec. 66.1039	71.26(1)(b), (1m)(j), 71.45(1t)(j)		162-27, 172-24	
income of Wisconsin Aerospace Authority	71.26(1)(be).....		148-7	
income of Wisconsin Economic Development Corporation.....	71.26(1)(be).....		171-5	
income of Wisconsin Quality Home Care Authority.....	71.26(1)(be).....		162-27	
income received by family care districts	71.26(1)(b)		116-15	
income received by the Fox Navigational System Authority.....			126-5	
interest from certain WHEDA bonds	71.26(1m), (3)(b), 71.45(1t), (2)(a)3		73-17, 93-8	
effective 1-1-04.....	71.26(1m)(em).....		137-5	
exemption repealed for franchise tax purposes			93-7	
interest income from local cultural arts district bonds	71.26(1m)(g), 71.36(1m), 71.45(1t)(g)		120-7	
interest income from local exposition district bonds.....	71.26(1m), (3)(b), 71.45(1t), (2)(a)3		87-10, 93-8	
exemption repealed for franchise tax purposes			93-7	
interest income from local professional football stadium district bonds	71.26(1m)(g).....		120-7	
interest income from Wisconsin Aerospace Authority bonds.....	71.26(1m)(h), 71.45(1t)(h)		148-7	
interest income from Wisconsin Health and Educational Facilities Authority bonds	71.26(1m)(o), 71.26(1t)(L), 71.45(1m)(L), 71.45(1t)(n)		180-17, 206-4	

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
interest received on bonds or notes issued by the Southeastern Regional Transit Authority	71.26(1m)(j).....	.....	162-27	
related expenses and loss not deductible.....	71.26(3)(L) .....	.....	33-16, 45-16	
related expenses of certain financial institutions.....	71.26(3)(ms) .....	.....	.....
restaurant revitalization fund.....	71.05(1)(hp), 71.26(3)(ag)4., (L), 71.34(1k)(ai), 71.45(1)(dn), (2)(a)24.	.....	217-2, 220-7	
Exempt organizations	71.26(1), (3)(p), 71.45(1)	.....	56-15, 73-11, 84-33, 135-22, 144-12	
combined reporting	71.255(1)(c), (2)(a), 71.26(1)(a), 71.45 (1)(a)	.....	171-16	
estimated tax.....	71.29.....	.....	62-26	
exemption for veterans service organizations	71.26(1)(am).....	.....	154-24	
exemption repealed for health maintenance organizations and limited service health organizations	71.26(1)(a), (2)(a) .....	.....	93-7, 110-28	
exemption repealed for railroads, sleeping car companies, and car line co income from health maintenance organizations and limited service health organizations	71.26(1)(a) .....	.....	73-14	
Native American tribe corporations (see "Native American corporations, imposition of tax")			93-7	
return due date			171-8	
temporary surcharge (see "Temporary surcharge, exempt organizations")				
University of Wisconsin Hospitals and Clinics Authority	71.26(1)(be).....	.....	93-7	
unrelated business taxable income - 1988 and thereafter	71.22(4m), 71.24(1m), 71.25(6), (13), 71.26(1)(a), (3)(p), 71.265	.....	56-14, 57-1, 58-3, 59-4, 60-15, 62-22, 208-7, 215-4	
net operating loss	71.26(1)(a) .....	.....	69-20	
Extension of time				
additional assessments and refunds.....	71.77(5) .....	.....	9-7	
filing franchise or income returns	71.24(7), 71.44(3)	2.96.....	1-4, 2-3, 24-14, 24-20, 35-22, 47-8, 55-3, 59-3, 85-23, 87-10, 97-13, 128-11, 154-20, 197-2, 209-2, 209-5, P401	
filing information returns.....	71.65(2)(b), 71.70(1), (2), 71.715, 71.72, 71.73(2), 71.80	.....	196-3, 198-10, 199-25, 199-26, 199-29, P401	
foreign corporations with no office in the United States	71.24(7), 71.44(3) .....	.....	73-14, 162-26, P401	
F				
Failure to file (see "Assessments")				
False or fraudulent returns (see "Fraud")				

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Family care districts (see "Exempt income, income received by family care districts")				
Farmland preservation credit	71.57 to 71.61 .....	.....	5-1, 7-3, 9-3, 35-3, 39-11, 40-4, 52-28, 57-18, 170-2, 195-5, 224-2, P503	.....
amended	71.59(3) .....	.....	.....	.....
appeals	71.88(1)(b) .....	.....	.....	.....
certificate of compliance number .....	.....	.....	195-5, 223-9	.....
pass-through entities.....	.....	.....	196-7	.....
certification that prior taxes are paid - 1988 and thereafter	71.59(1)(b) .....	.....	56-24, 66-2	.....
claimant defined.....	71.58(1) .....	.....	56-22, 59-12	.....
computations.....	71.60(1) .....	.....	73-19	.....
department defined	71.58(2) .....	.....	.....	.....
extension of time to file 1988 claims.....	.....	.....	66-2	.....
farmland defined	71.58(3) .....	.....	7-3, 56-23, 68-34, 73-18	.....
filing deadline	71.59(2)(a) .....	.....	11-2, 73-17	.....
gross farm profits	71.58(4) .....	.....	49-15, 56-23	.....
household defined.....	71.58(5) .....	.....	.....	.....
household income defined	71.58(6) .....	.....	56-23	.....
income defined.....	71.58(7) .....	.....	55-13, 73-18	.....
information required when filing.....	71.59(1)(b) .....	.....	.....	.....
interest not allowed.....	71.61(3) .....	.....	.....	.....
minimum credit	71.60(2) .....	.....	56-24	.....
no tax change field audits.....	71.74(8)(a) .....	.....	51-14	.....
offset against outstanding liabilities	71.61(1) .....	.....	.....	.....
percentage of taxes allowed.....	71.60(1) .....	.....	.....	.....
property taxes accrued defined	71.58(8) .....	.....	56-23	.....
refund as income	71.61(2) .....	.....	20-4, 178-1, 182-2	.....
sale of farm.....	.....	.....	186-5	.....
Farmland tax relief credit (see "Credits, farmland tax relief")				
Federal abstracts (see "Internal Revenue Service adjustments")				
Federal income tax returns.....	71.24(2), 71.365(5), 71.44(1)(b)	2.10.....	.....	.....
Federal income taxes not deductible.....	71.26(2), 71.45(2)	2.41.....	1-4, 24-12	.....
Federal minimum tax not deductible	71.26(2), 71.45(2) .....	.....	58-14	.....
Federal regulations, rules, and court cases.....	.....	.....	57-13	.....
Field audits (see "Assessments")				
Filing requirements				
composite return electronic filing requirement .....	.....	.....	197-4, 200-8, 226-4	.....
consolidated (see "Consolidated filing (not allowed)")				
filing deadlines				
estimated tax (see "Estimated tax, due date")				
extensions (see "Extension of time")				
farmland preservation credit (see "Farmland preservation credit")				

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
franchise or income tax	71.24(1), 71.44(1), 71.775(4)	.....	62-22 , 65-6 , 171-8 , 196-5 , 197-2 , 200-4 , 221-3	.....
information returns	71.69, 71.70(2), 71.71, 71.72	2.04, 2.05.....	52-33 , 59-2 , 62-46.....	.....
failure to file (see "Penalties, failure to file information return")				
short-period returns	71.24(1), (9)(a).....	.....	68-27 , 194-7 .....	.....
temporary surcharge (see "Temporary surcharge")				
timely filed defined.....	71.80(18) .....	.....	59-16 .....	.....
forms				
copies of returns filed .....	.....	.....	65-5 , 196-6	.....
declaration of inactivity: 4H.....	71.24(3), 71.44(1)(c) .....	.....	48-21 .....	.....
information: WT-9, 9b, 8	71.65, 71.69, 71.70, 71.71, 71.72	2.04, 2.05.....	47-8 , 53-1 , 59-2.....	.....
magnetic media .....	.....	.....	74-2 .....	.....
obtained .....	.....	2.08.....	6-3 , 11-2 , 54-1 , 59-3.....	.....
reproduction.....	.....	2.09.....	98-7 .....	.....
returns: 4, 4B, 4BL, 4C, 5, 5E, 5S, 6 .....	.....	2.03.....	185-2 , 186-3 , 187-2.....	.....
underpayment of estimated tax - 4U (see "Underpayment of estimated taxes")				
nontaxable income	71.24(1), 71.44(1)(a) .....	.....	97-12 .....	.....
petition for court order.....	71.80(10) .....	.....	47-8 .....	.....
under a section 338(h)(10) election.....	71.24(1) .....	.....	71-16 .....	.....
under an "F" reorganization	71.22(10) .....	.....	68-29 .....	.....
who must file.....	71.24(1) .....	.....	.....	.....
active corporations	71.24(1), (1m), 71.44(1), (1m)	.....	57-16 , 142-12 .....	.....
car line companies .....	.....	.....	73-14 .....	.....
health maintenance organizations - 1996 and thereafter.....	71.26(1)(a), (2)(a) .....	.....	93-7 .....	.....
inactive corporations	71.24(3), 71.44(1)(c) .....	.....	142-12 .....	.....
limited service health organizations - 1996 and thereafter	71.26(1)(a), (2)(a) .....	.....	93-7 , 110-28 .....	.....
nexus (see "Nexus")				
railroads.....	.....	.....	73-14 .....	.....
sleeping car companies.....	.....	.....	73-14 .....	.....
temporary surcharge (see "Temporary surcharge")				
Film production company investment credit	71.28(5h) ,71.47(5h) .....	.....	148-12 , 154-23 , 156-2 , 162-29 , 172-23 , 230-6 , P123	.....
Film production services credit.....	71.28(5f), 71.47(5f) .....	.....	148-10 , 162-28 , 172-23 , 174-4 , 230-3 , P123	.....
Financial asset securitization investment trusts (FASITs).....	.....	.....	104-17 , 109-7 , 116-12 , 120-6 , 135-22 , 144-12 , 154-14	.....
Financial organizations				
bad debts.....	71.26(2)(a), (3)(x).....	.....	72-24 .....	.....
Fiscal years (see "Accounting, allowable periods")				
Food processing plant and food warehouse investment credit	71.28(3rm) .....	.....	167-8 , 172-22 .....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Foreign corporations	71.23.....	.....	.....	.....
Foreign income taxes deductible (see "Deductions, taxes")				
Foreign sales corporations (FSCs)	71.26(3)(r), 71.255(2)(c) ..	.....	42-21, 52-15, 90-26, 198-3.....	.....
net income computation - 1995 and thereafter .....	.....	.....	93-8 .....	.....
Foreign source income (see "Dividends")				
Forms (see "Filing requirements, forms")				
Fractional year (see "Accounting, fractional year")				
Franchise companies .....	.....	.....	37-15 .....	.....
Franchise tax				
computation	71.23(2), 71.43(2) .....	.....	62-25 .....	.....
imposition.....	71.23(2), 71.43(2) .....	.....	47-3 .....	.....
rate (see "Tax rates, franchise taxes")				
Fraud .....	.....	.....	.....	.....
penalties (see "Penalties, fraud - 100%")				
voluntary disclosure.....	.....	.....	.....	.....
G				
Gain or loss				
federal-Wisconsin basis differences.....	71.26(2)(a), (3)(y), (3)(ym) 71.34(1g), (1k)(n), 71.45(2)(a)6, 19	.....	52-13, 65-25, 180-16, 192-11.....	.....
involuntary conversions (see "Involuntary conversions")				
leased assets.....	.....	.....	.....	.....
liquidation (see "Liquidating corporations")				
property used in business .....	.....	.....	1-4 .....	.....
related party transactions.....	71.26(3)(m) .....	.....	52-15, 68-33 .....	.....
Gambling machines .....	.....	.....	209-5, 213-7.....	.....
Government bond interest	71.26(2)(b)	2.65.....	.....	.....
Government contracts				
income from cancellation .....	.....	.....	.....	.....
price redeterminations	71.30(4) .....	.....	.....	.....
refund claims	71.30(4)	2.12.....	.....	.....
renegotiation	71.30(4) .....	.....	.....	.....
Guidance documents.....	227.112.....	.....	208-3 .....	.....
H				
Health insurance risk-sharing plan assessments credit.....	71.28(5g), 71.47(5g) .....	.....	146-5, 183-14 .....	.....
Health maintenance organizations (see "Filing requirements, who must file, health maintenance organizations")				
Hearings (see "Appeals")				

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Historic Rehabilitation Credit				
Historic structure (see "Credits, historic structure")				
State Historic Rehabilitation Credit (see Individual Income Tax Index – Historic rehabilitation credit)				
Supplement to Federal Historic Rehabilitation Credit	71.07(9m), 71.28(6), 71.47(6)		138-5 , 162-20 , 162-29 , 180-15 , 183-13 , 185-1 , 188-10 , 189-6 , 189-9 , 194-9 , 199-11 , 199-16 , 200-8 , 212-13 , 219-10	
I				
Imputed interest.....	71.30(2), 71.80(1)(b)			
Income tax				
imposition.....	71.23(1), 71.43(1)			
rate (see "Tax rates, income tax")				
Indian corporations (see "Native American corporations")				
Information returns (see "Filing requirements, forms, information")				
Installment sales.....	71.30(6)			
Insurance companies.....			52-16 , 73-12	
addback of exempt or excluded interest and dividends received deduction.....	71.45(2)(a)3, 4		78-14 , 102-13 , 102-14	
amortization of bond premiums			39-11	
apportionment formula	71.45(3)		52-18	
dividends received deduction				
effective for tax years beginning 1-1-93 and thereafter	71.45(2)(a)8		83-8	
elections under IRC.....	71.49(2)		37-28	
estimated payments (see "Estimated tax, insurance companies")				
exemption	71.45(1)		62-25	
fire department dues.....			47-27	
Internal Revenue Code defined	71.42(2)		24-11 , 28-20 , 33-18 , 37-27 , 43-27 , 47-3 , 52-16 , 56-15 , 56-16 , 62-21 , 67-3 , 73-11 , 77-5 , 83-7 , 87-9 , 93-6 , 97-9 , 104-14 , 109-7 , 116-12 , 135-22 , 144-12 , 201-7 , 216-7 , 220-7 , 223-6	
life insurance clarified.....	71.42(3)			
loss carryovers	71.45(2)(a)1		37-27 , 52-18	
net income.....	71.45(2)		1-4 , 43-28 , 62-22 , 62-23 , 62-24	
tax limit on insurance companies	71.46(3)		43-28 , 52-18	
tax rates.....	71.46(1), (2).....			
taxability	71.43(1), (2).....			
taxes not deductible	71.45(2)(a)5		47-27	
taxes on gross premiums				

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Intercompany loans (see "Affiliated corporations, consolidated return adjustments") .....	.....	.....	.....	.....
Intercompany pricing and allocation (see "Allocation of income") .....	.....	.....	.....	.....
Interest .....	.....	.....	.....	.....
assessments – 12% (franchise-income)	71.82(1)(a)	2.88 .....	.....	.....
delinquent taxes (see "Delinquent taxes, interest") .....	.....	.....	.....	.....
deposits in appellate bureau – 9%	71.90(1) .....	.....	.....	.....
deposits with state treasurer – 9%	71.90(2) .....	.....	.....	.....
excessive "quick refunds"	71.84(2)(c) .....	.....	73-12 .....	.....
extension period	71.24(7), 71.44(3) .....	.....	35-23 .....	.....
fraudulent farmland preservation and community development credits - 18%	71.82(2)(c) .....	.....	.....	.....
not allowed on .....	.....	.....	.....	.....
farmland preservation credit refunds	71.61(3) .....	.....	.....	.....
farmland tax relief credit refunds	71.28(2m)(d) .....	.....	.....	.....
income tax refunds during first 90 days	71.82(1)(b) .....	.....	.....	.....
refunds .....	.....	.....	.....	.....
3% effective 7-2-13	71.82(1)(b) .....	.....	180-24 .....	.....
9% prior to 6-30-13	71.82(1)(b) .....	.....	.....	.....
regular vs. delinquent rate on unpaid taxes	71.82(1), (2) .....	.....	101-20 .....	.....
Interest income	71.26(3)(b), (d) .....	.....	52-13, 62-23 .....	.....
from bonds issued for certain Wisconsin health and educational facilities	71.26(1m)(i), 71.45(1t)(i) .....	.....	154-24 .....	.....
from certain WHEDA bonds – effective 1-1-04	71.26(1m)(em) .....	.....	137-5 .....	.....
from conduit revenue bonds	71.26(1m)(k), 71.36(1m)(b)2 .....	.....	167-4 .....	.....
local cultural arts district bonds (see "Exempt income, interest income from local cultural arts district bonds") .....	.....	.....	.....	.....
local exposition district bonds (see "Exempt income, interest income from local exposition district bonds") .....	.....	.....	.....	.....
local professional football stadium district bonds (see "Exempt income, interest income from local professional football stadium district bonds") .....	.....	.....	.....	.....
WHEDA and local exposition bonds - 1995 and thereafter .....	.....	.....	93-7, 172-20 .....	.....
Internal Revenue Code - 1986 milk production termination program	71.22(5) .....	.....	47-4 .....	.....
Internal Revenue Code defined .....	.....	.....	.....	.....
general	71.22(4), 71.26(3) .....	.....	52-13, 56-13, 62-16, 73-11, 77-5, 83-7, 87-9, 93-6, 97-9, 104-14, 109-7, 116-12, 120-6, 135-22, 144-12, 162-24, 166-4, 172-20, 189-8, 192-4, 208-6, 209-2, 212-12, 216-5, 216-7, 223-6, 228-5 .....	.....
insurance companies (see "Insurance companies, Internal Revenue Code defined") .....	.....	.....	.....	.....
real estate investment trusts (see "Real estate investment trusts (REITs)") .....	.....	.....	.....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
real estate mortgage investment conduits (see "Real estate mortgage investment conduits (REMICs)")				
regulated investment companies (see "Regulated investment companies")				
tax-option corporations (see "Tax-option corporations")				
unrelated business income (see "Exempt organizations")				
Internal Revenue Service adjustments				
statute of limitations (see "Statute of limitations")				
taxpayer must notify Department of Revenue	71.76.....	2.105.....	1-4, 4-1, 33-35, 73-37, 98-8, 212-11.....	.....
Internal Revenue Service information	71.78(4) .....	.....	.....	.....
Internet equipment credit	71.28(5e), 71.47(5e) .....	.....	148-10, 160-11, P123.....	.....
Interstate business (see "Apportionment")				
Involuntary conversions	71.26(3)(v) .....	.....	52-16 .....	.....
conversion on or after 2-6-95	71.26(2)(b)9, 10.....	.....	97-10 .....	.....
J				
Job creation deduction	71.26(1)(h), 71.45(1)(c) .....	.....	189-9 .....	.....
Jobs tax credit.....	71.26(3)(cf), 71.28(3q), 71.47(3q), 238.16, 238.28, 560.2055 .....	.....	162-28, 167-4, 172-21, 189-12, 194-9, 199-13, 199-17, 199-18.....	.....
Pass-through.....	.....	.....	216-7.....	.....
Joint ventures (see "Apportionment, partnership and joint venture income")				
L				
Late filing fee (see "Penalties, late-filing of returns")				
Late returns and reports, identifying	71.24(1) .....	.....	.....	.....
Late returns filed with field auditor	71.24(1) .....	.....	.....	.....
Limitations (see "Statute of limitations")				
Limited liability company treated as corporation .....	.....	.....	126-5, 217-6.....	.....
Limited service health organizations (see "Filing requirements, who must file, limited service health organizations")				
Liquidating corporations.....	.....	.....	.....	.....
Local business taxes (see "Deductions, taxes, local business taxes")				
Losses				
basis difference.....	.....	.....	.....	.....
nondeductible.....	.....	.....	.....	.....
Lottery prizes (see "Allocation of income, lottery prizes")				
Low-Income housing credit	71.28(8b), 71.30(3)(cs), 71.47(8b), 71.49(1)(cs), 76.639, 234.45.....	.....	201-8, 204-10 .....	.....
M				
Manufacturing and agriculture credit (formerly qualified production activities credit)	71.28(5n) .....	.....	172-23, 175-6, 179-14, 183-13, 184-2, 187-2, 187-6, 194-8, 196-10, 202-4, 212-23, 216-24, 220-10, 220-14, 222-4, FS1107.....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
crop insurance proceeds considered production gross receipts	71.28(5n)(a)6 .....	.....	209-4 .....	.....
depreciation recapture.....	.....	.....	216-24 .....	.....
interest charge-domestic international sales corporation.....	.....	.....	197-13 .....	.....
Manufacturing investment credit	71.28(3t) .....	.....	137-5, 172-22 .....	.....
Manufacturer's sales tax credit	71.28(3), 71.47(3)	2.11.....	14-2, 15-1, 43-25, 63-13, 162-28 .....	.....
adjustment to credit carryforward .....	.....	.....	78-14, 138-25 .....	.....
carryforward of credit.....	71.28(3)(c), 71.47(3)(c) .....	.....	52-19, 60-14, 109-8, 138-25.....	.....
increase carryover period to 20 years.....	.....	.....	138-44 .....	.....
unused credits as of 1-1-06.....	.....	.....	137-5, 145-16 .....	.....
credit allowed in year tax paid.....	.....	.....	26-16 .....	.....
credit includable as income (see "Net income")	.....	.....	.....	.....
manufacturing defined	71.28(3)(a)1, 71.47(3)(a)1 .....	.....	60-15 .....	.....
no claims allowed – effective 1-1-06 .....	.....	.....	137-5, 145-16 .....	.....
no tax change field audits .....	.....	.....	51-14 .....	.....
pass-through to tax-option shareholder	.....	.....	.....	.....
not allowed - 1987 through 12-31-97.....	.....	.....	63-13 .....	.....
allowed - effective 1-1-98	71.28(3)(b) .....	.....	104-18, 109-8 .....	.....
replaced with manufacturing investment credit – effective 1-1-08	.....	.....	137-5 .....	.....
sales tax deduction not allowed - 1980-1986 .....	.....	.....	19-2, 21-2 .....	.....
expired tax credit not deductible.....	.....	.....	99-28 .....	.....
taxes paid to other states not allowed.....	71.28(3)(b) .....	.....	78-15 .....	.....
Meat processing facility Investment credit.....	71.28(3r) .....	.....	160-9, 172-22.....	.....
Mergers	71.80(21) .....	.....	130-3 .....	.....
business loss carryforward (see "Business loss carryforward, mergers")	.....	.....	.....	.....
Mileage factor, motor carriers (see "Apportionment, motor carriers, interstate")	.....	.....	.....	.....
Modifications to the Internal Revenue Code	71.26(3) .....	.....	52-13, 62-23, 62-24, 67-3, 135-23, 199-14, 200-11, 201-7, 216-5, 216-7 .....	.....
amortizable bond premium (see "Bonds, premiums")	.....	.....	.....	.....
basis adjustments to bonds (see "Bonds, basis")	.....	.....	.....	.....
basis adjustments to discharge of indebtedness (see "Discharge of indebtedness, basis adjustments")	.....	.....	.....	.....
business loss carryforward (see "Business loss carryforward")	.....	.....	.....	.....
carryover of tax attributes (see "Carryover, tax attributes in corporate acquisitions")	.....	.....	.....	.....
consolidated returns (see "Consolidated filing (not allowed)")	.....	.....	.....	.....
controlled foreign corporations (see "Controlled foreign corporations")	.....	.....	.....	.....
deduction for dividends received (see "Dividends, deductible")	.....	.....	.....	.....
deduction for dividends received on preferred stock (see "Dividends, received on certain preferred stock")	.....	.....	.....	.....
deemed dividend income (see "Dividends, deemed")	.....	.....	.....	.....
depletion (see "Depletion")	.....	.....	.....	.....
depreciation and amortization (see "Depreciation")	.....	.....	.....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
domestic international sales corporation (see “Domestic international sales corporation (DISC), 1984 and thereafter”)				
exclusion of interest income (see “Interest income”)				
exempt interest income (see “Interest income”)				
exempt organizations (see “Exempt organizations”)				
expenses related to exempt income (see “Exempt income, related expenses and loss not deductible”)				
expenses related to exempt income of certain financial institutions (see “Exempt income, related expenses of certain financial institutions”)				
foreign sales corporations (see “Foreign sales corporations (FSCs)”)				
income from discharge of indebtedness (see “Discharge of indebtedness”)				
involuntary conversions (see “Involuntary conversions”)				
nuclear decommissioning trust and reserve funds (see “Nuclear decommissioning trust and reserve funds”)				
taxes (see “Deductions, taxes”)				
trade or business expenses (see “Business expenses”)				
transactions between related parties (see “Gain or loss, related party transactions”)				
Motor carriers (see “Apportionment, motor carriers, interstate”)				
My Tax Account – Corporation Franchise Tax Accounts			211-6, 216-5	
My Case Manager			212-17	
N				
Native American corporations				
apportionment (see “Apportionment, Native American corporations”)				
imposition of tax	71.23, 71.26(1)(e)		69-29, P405	
nexus (see “Nexus, Native American corporations”)				
Negligence penalty (see “Penalties”)				
Net business loss carryforward (see “Business loss carryforward”)				
Net income	71.26(2), 71.34(1), 71.45(2)		52-13, 65-25, 198-4	
basis difference				
credits as income	71.34(1)(e), (g)		63-13, 104-19, 178-1, 187-6, 205-3	
Nexus	71.23(1), (2), 71.43(1), (2)	2.82	207-4	
activities that do not create	71.23(3)		35-3, 46-28, 116-13, 171-7, 191-8	
annual basis			171-7, 191-8	
certificate of authority			34-12, 44-19	
combined group			171-7, 191-8	
definition of “doing business” expanded	71.22(1r)		116-15, 126-5, 160-6, 162-25	
deliveries with freight charge			25-11	

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
exempt organizations with unrelated business income.....				
issuing credit, debit, or travel and entertainment cards to customers in Wisconsin	71.22(1r)	2.82(4)(b)	182-10	
Native American corporations		2.82		
ownership of an interest in a general partnership			42-19	
ownership of an interest in a limited partnership prior to 1-1-01		2.82	76-14	
taxable years beginning on or after 1-1-01	71.25(15)	2.82	126-5	
part-year.....		2.82		
presence of intangibles.....	71.23(1), (2).....	2.82	94-34	
publishers - foreign.....	71.23(3)		35-3	
questionnaire.....		2.82		
relief during covid-19.....			215-4	
separate entity basis.....			171-7, 191-8	
state of incorporation creates nexus		2.82		
voluntary disclosure	71.805		221-2	
No tax change field audits	71.74(2), 71.75, 71.88		51-13	
Nonapportionable income (see "Allocation of income")				
Nonprofit organizations (see "Exempt organizations")				
Nonresident trusts (see "Allocation of income, nonresident trusts")				
Nontaxable income (see "Filing requirements, nontaxable income")				
Notices (see "Assessments")				
Nuclear decommissioning trust and reserve funds.....	71.22(7), 71.23(2) 71.26(3)(o)		52-15	
O				
Office audits (see "Assessments")				
Officers' compensation (see "Compensation")				
Offset, net business loss (see "Business loss carryforward")				
Oil companies, problems in auditing				
Open records law	19.32(2)			
Ores, percentage depletion (see "Depletion")				
P				
Paid, definition	71.22(8)			
Partnership income or loss (see "Apportionment, partnership and joint venture income")				
Partnerships, publicly traded.....			56-14	
transitional rules (see "Transitional rules, publicly traded partnerships")				
treated as corporations	71.20(1), 71.21(1), 71.22(1)			
Payment of taxes assessed (also see "Assessments")				
electronic funds transfer (see "Electronic funds transfer (EFT)")				
Payroll (see "Compensation")				
Payroll factor (see "Apportionment, factors, payroll factor")				

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Penalties				
criminal felony	71.83(2)(b)2.....			
deductibility.....	71.80(5), 71.83(1)(b)1, 71.85(1)		3-2, 5-2	
evasion of levy	71.83(2)(b)3.....			
failure to file information return.....	71.83(1)(a)1m.....		97-18, 174-5, 196-11	
failure to file surety bond	71.83(2)(a)6			
failure to keep proper records	71.83(1)(a)7			
failure to produce records	71.80(9m), 77.61(19)	2.85, 11.90.....	162-52	
false documents	71.83(2)(a)2		43-51	
fraud - 100%	71.83(1)(b)1.....		43-51, 47-25, 73-36	
fraudulent credit claims.....	71.83(2)(b)4.....			
inconsistent estate basis reporting	71.83(1)(cf)		199-26	
late-filing of returns - 7-20-85 through 4-30-92			43-51, 47-25	
late-filing of returns - 5-1-92 and thereafter	71.83(3)(a), (b).....		77-10, 162-51, 174-5	
misdemeanor	71.83(2)(a)1		43-51	
negligence (25%)				
incorrect, incomplete.....	71.83(1)(a)2		47-25, 128-14, 174-5, 186-4	
late.....	71.83(1)(a)1		174-5	
negligent credit claims.....	71.74(8)(c)			
unauthorized disclosure	71.83(2)(a)3		43-50, 174-5	
Percentage depletion (see "Depletion")				
Percentage of completion method (see "Accounting, allowable methods")				
Personal holding company (see "Allocation of income, personal holding company")				
Personal services (see "Apportionment, apportionable income defined")				
Petition for compromise (see "Assessments, compromises - reduction of nondelinquent taxes")				
Phantomware and Automated Sales Suppression Devices	71.83(6)		224-2	
Pipeline companies (see "Apportionment, pipeline companies, interstate")				
Pollution abatement equipment	71.26(2)			
Postsecondary education credit	71.28(5r), 71.30(3)(cd), 71.47(5r)		167-4, 199-16	
Power of attorney.....	71.78(4)(e)	1.13.....	45-3, 197-7, 207-3, 219-8	
Predecessor's tax liability	71.74(7)			
Premium on bonds (see "Bonds")				
Price redetermination (see "Government contracts")				
Private letter ruling system.....	73.035.....		56-36, 57-1, 196-19, 216-18, P111	
Property factor (see "Apportionment")				
Public utilities (see "Apportionment, public utility")				
Publicly traded partnerships (see "Partnerships, publicly traded")				

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Q				
Qualified opportunity fund	71.26(3)(vm), 71.45(2)(a)21., 71.83(1)(e)	.....	209-3 , 212-24 , 225-7 , FS1121	.....
Qualified production activities credit (see "Manufacturing and agriculture credit")	71.28(5n) .....	.....	172-23 , 175-6	.....
Qualified Wisconsin business	73.03(69) .....	.....	180-6 , 182-1 , 183-5 , 186-2 , 195-6 , 199-28 , 203-5 , 206-9 , 207-5 , 211-7 , 215-6 , 219-9 , 223-10 , 227-4 , FS1102-2	.....
Quarries, depletion (see "Depletion")				
Quick refund of estimated tax (see "Estimated tax")				
R				
Railroads				
apportionment of income (see "Apportionment, railroads, interstate")				
filing requirements (see "Filing requirements, who must file, railroads")				
Rate of tax (see "Tax rates")				
Real estate investment trusts (REITs)	71.26(2)(b) .....	.....	52-18 , 56-16 , 62-18 , 62-25 , 67-3 , 73-11 , 83-7 , 87-9 , 93-6 , 97-9 , 104-14 , 109-7 , 116-12 , 120-6 , 135-22 , 144-12	.....
depreciation .....	.....	.....	73-12 , 83-7 , 87-9 , 93-6 , 97-9 , 104-14 , 109-7 , 135-22 , 154-14	.....
subsidiaries	71.26(2)(b) .....	.....	71-17 .....	.....
withholding.....	.....	.....	198-10 .....	.....
Real estate mortgage investment conduits (REMICs).....	71.26(1)(f), (2)(b) .....	.....	52-18 , 56-16 , 62-18 , 62-25 , 67-3 , 73-11 , 83-7 , 87-9 , 93-6 , 97-9 , 104-14 , 109-7 , 116-12 , 120-6 , 135-22 , 144-12 , 154-14	.....
depreciation .....	.....	.....	73-12 , 83-7 , 87-9 , 93-6 , 97-9 , 104-14 , 109-7 , 135-22	.....
Real estate taxes (see "Deductions, taxes")				
Records				
accounting method (see "Accounting")				
machine readable	71.80(9) .....	.....	87-26 .....	.....
protect your tax records .....	.....	.....	198-13 .....	.....
receipt for .....	.....	.....	.....	.....
Recoupment of assessment from refund claim (see "Appeals, doctrine of recoupment")				

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Recycling fee.....	73.03(36) .....	.....	67-10 .....	.....
replaced with temporary surcharge .....	.....	.....	73-31, 74-1 .....	.....
Recycling surcharge - effective 1-1-00	77 (subch. VII) .....	.....	116-15 .....	.....
gross receipts defined.....	.....	2.32.....	122-19, 126-7 .....	.....
Redetermination petition (see "Appeals")				
Refunds				
appeals (see "Appeals, refund claims")				
claims				
after field audit assessment				
within 2 years - assessments issued on or after 4-30-86	71.75(4), (5).....	.....	47-7 .....	.....
within 4 years - assessments for taxable years beginning on or				
after 1-1-2000.....	71.75(5) .....	.....	104-42 .....	.....
after field audit refund.....	71.75(4) .....	.....	73-36 .....	.....
after no tax change field audit .....	.....	.....	73-36 .....	.....
after office audit assessment.....	71.75(4), (5).....	.....	.....	.....
capital loss carryback	71.75(5m) .....	.....	.....	.....
during extension period.....	71.77(5) .....	.....	9-7, 73-36 .....	.....
extension of time period to act on claim for refund	71.75(7) .....	.....	73-36 .....	.....
renegotiation or price redetermination (see "Government contracts")				
required to be filed on forms prescribed by Department of Revenue ..	71.75(6) .....	.....	87-26, 101-2 .....	.....
delinquent interest and penalties.....	71.75 .....	.....	73-38 .....	.....
interest (see "Interest")				
quick refund of estimated tax (see "Estimated tax")				
timely filed defined.....	.....	2.12(2) .....	.....	.....
Regulated corporation - dividends paid to holding company (see "Dividends")				
Regulated investment companies	71.26(2)(b) .....	.....	37-27, 43-27, 47-4, 52-18, 56-16, 67-3, 73-11, 83-7, 87-9, 93-6, 97-9, 104-14, 109-7, 116-12, 120-6, 135-22, 144-12, 154-14 .....	.....
depreciation .....	.....	.....	73-12, 83-7, 87-9, 93-6, 97-9, 104-14, 109-7, 135-22 .....	.....
filing requirements for multi-fund regulated investment companies.....	71.26(2)(b) .....	.....	100-28 .....	.....
Rehabilitation of nondepreciable historic property (see "Credits, rehabilitation of nondepreciable historic property")				
Related entity intangible expenses and management fees	71.05(6)(a)24, (b)46, 71.26(2)(a)7, 9	3.01.....	160-12 .....	.....
Related party transactions (see "Gain or loss, related party transactions")				
Relocation of a business tax credit - effective 1-1-11	71.26(2)(a)10., 71.28(9s)	2.957.....	171-5 .....	.....
may not be claimed for taxable years beginning on or after January 1, 2014	71.28(9s), 71.47(9s) .....	.....	180-17, 184-10 .....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Renegotiation of government contracts (see "Government contracts")				
Rental income (see "Allocation of income")				
Reorganizations			70-28, 94-40	
recapitalization			99-32	
stepped-up basis of assets under section 338 IRC	71.26(2), (3).....		71-16	
Research credit.....			33-17, 40-4, 43-20, 52-19, 169-2, 204-10, 214-4, 218-2	
alternative computation method.....	71.28(4)(a)		104-17, 137-31, 220-7	
carryforward of unused credits.....			138-26, 205-9	
computation of credit modified.....	71.28(4)(a)		73-15, 189-10, 192-7	
credit as income	71.26(2)		47-4	
development zone expense credit (see "Development zone credits")				
expense credit	71.28(4), 71.47(3)		62-27, 67-4	
certain activities.....	71.28(4)(ab), (ad)2, 3, (af), 71.47(4)(ab), (ad)2, 3, (af)		148-9	
facilities credit	71.28(5), 71.47(4)		68-30	
certain activities.....	71.28(5)(ab), (ad)2, 3, 71.47(5)(ab), (ad)2, 3		148-9	
fraudulent claims (see "Penalties" and "Interest")				
funded research expense.....	71.28(4)(ad)4.b.....		211-4	
may not be claimed for taxable years beginning on or after January 1, 2014			180-17	
not allowed for tax-option corporations and partnerships - 1986 and thereafter	71.365(3) 71.30(3)(c), (f), 71.28(4)(k), 71.47(4)(k)			
refundable portion	71.49(1)(c), (f)		199-16, 216-7, 218-2, 222-5, 228-5	
Retailers				
business association (see "Exempt organizations")				
installment sales (see "Installment sales")				
sales factor (see "Apportionment")				
Returns (see "Filing requirements")				
Revenue tons, airlines (see "Apportionment, air carriers, interstate")				
Royalties				
information returns (see "Filing requirements, filing deadlines, information returns")				
situs of income (see "Allocation of income")				
S				
Safe harbor leases			84-22	
Safe havens	71.30(2), 71.80(1)(b)			
Sales factor (see "Apportionment")				

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Sales of capital assets				
gain or loss (see "Basis for gain or loss")				
liquidating corporation (see "Liquidating corporations")				
Sales tax credit (see "Manufacturer's sales tax credit")				
Secrecy of returns (see "Confidentiality of returns")				
Separate accounting (see "Allocation of income, separate accounting")				
Services provided by affiliate (see "Affiliated corporations, consolidated return adjustments")				
Situs of income (see "Allocation of income")				
Sleeping car companies				
apportionment of income (see "Apportionment, sleeping car companies")				
filing requirements (see "Filing requirements, who must file, sleeping car companies")				
Small business corporations (see "Tax-option corporations")				
State income taxes (see "Deductions, taxes")				
Statute of limitations	71.77.....	.....	1-4, 42-19, 62-46, 74-21.....	.....
assessments relating to public water utilities	71.77(2m) .....	.....	104-17 .....	.....
capital loss carryback.....	71.75(5m) .....	.....	56-18 .....	.....
date that return is considered filed	71.77(8) .....	.....	97-13 .....	.....
extensions (see "Extension of time, additional assessments and refunds")				
IRS adjustments				
90 days.....	71.77(7)(b).....	.....	.....	.....
4 years	71.77(7)(b).....	.....	52-34, 57-13 .....	.....
six-year	71.77(7)(a).....	.....	.....	.....
waivers (see "Extension of time, additional assessments and refunds")				
Stockholders' liability for corporate taxes (see "Assessments, dissolved corporations")				
Subchapter S treatment (see "Tax-option corporations")				
Subpoenas	71.74(2)(b).....	.....	.....	.....
Super research and development credit.....	71.28(4m) .....	.....	162-24, 208-6 .....	.....
Supplement to federal historic rehabilitation credit.....	71.28(6)(a), 71.47(6)(a), 238.17(2) .....	.....	180-17, 183-13, 188-10, 194-9, 199-16, 201-9, 204-9, 207-6, 212-13, 219-10	.....
T				
Tax Appeals Commission (see "Appeals")				
Tax avoidance transactions voluntary compliance program.....	71.805.....	.....	154-18, 221-2 .....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Tax-option corporations	71.32 to 71.365 .....	.....	13A-3, 15B-2, 20-4, 33-19, 37-27, 52-22, 55-2, 55-3, 56-19, 62-35, 73-11, 104-15, 109-7, 116-12, 120-6, 135-22, P102	.....
basis in tax-option corporation stock.....	71.365(1) .....	.....	110-27 .....	.....
built-in gains tax	71.35.....	.....	67-3, 73-12 .....	.....
business loss carryforward not allowed.....	71.365(2) .....	.....	.....	.....
capital loss deduction	71.365(4m)(d)1.a.....	.....	217-2.....	.....
credits not allowed	71.365(3) .....	.....	.....	.....
election for Wisconsin franchise/income tax purposes	71.365(4) .....	.....	91-18 .....	.....
election to pay tax at entity level	71.365(4m).....	.....	204-10, 205-2, 206-8, 208-9, 210-3, 212-12, 213-3, 214-4, 222-8, 226-4 .....	.....
Internal Revenue Code defined.....	71.34(1g) .....	.....	77-5, 83-7, 87-9, 93-6, 97-9, 104-15, 135-22, 144-12, 201-7, 216-7 .....	.....
pass-through of manufacturer's sales tax credit to shareholders	71.28(3)(b) .....	.....	104-18 .....	.....
taxable state and municipal bond interest	71.36(1m) .....	.....	93-8 .....	.....
treatment of certain exempt bond interest	71.36(1m) .....	.....	96-24 .....	.....
treatment of officer's life insurance.....	71.34(1), (1g) .....	.....	86-28 .....	.....
treatment of qualified subchapter S subsidiaries.....	71.365(7) .....	.....	110-39, 115-36, 156-6.....	.....
Tax rates.....	.....	.....	.....	.....
franchise taxes.....	71.27(2), 71.46(2).....	.....	.....	.....
income tax	71.27(1), 71.46(1).....	.....	.....	.....
Tax year defined	71.22(10) .....	.....	.....	.....
Taxes deductible (see "Deductions, taxes")	.....	.....	.....	.....
Technology zone tax credit.....	71.07(3g)(a)2 .....	.....	126-5, 172-21, 194-9 .....	.....
carryforward of unused credits.....	.....	.....	138-25, 208-6 .....	.....
revised computation effective 1-1-02.....	.....	.....	137-4 .....	.....
Temporary surcharge .....	.....	.....	73-31, 74-1, 75-1, 85-32, P400 .....	.....
computation .....	.....	.....	73-34 .....	.....
deductibility.....	.....	.....	76-15 .....	.....
estimated payments .....	.....	.....	76-17, 83-9 .....	.....
exempt organizations .....	.....	.....	76-18 .....	.....
exemption for corporations with less than \$4,000 of total receipts .....	.....	.....	93-11 .....	.....
filing deadlines.....	.....	.....	73-33, 75-1, 83-9.....	.....
rate changes - effective date	77.945.....	.....	83-10 .....	.....
rates for taxable years beginning on or after 1-1-98 .....	.....	.....	107-1 .....	.....
religious groups .....	.....	.....	76-18 .....	.....
replaced with recycling surcharge (permanent) - 2000 and thereafter	77 (subch. VII) .....	.....	116-5 .....	.....
Third-party designee .....	.....	.....	205-4 .....	.....
Throwback sales (see "Apportionment, factors, sales factor")	.....	.....	.....	.....
Timely filed returns (see "Filing requirements, filing deadlines, timely filed defined")	.....	.....	.....	.....
Training materials and equipment.....	.....	.....	.....	.....
Transactions without economic substance.....	71.10(1m), 71.30(2m), 71.80(1m) .....	.....	160-12, 221-10, 225-17 .....	.....

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Transitional rules				
corporate liquidations	s. 3047(1)(c) of 1987 Wis. Act 27	.....	.....	.....
federalization - 1987 tax year	s. 3047(1)(a) of 1987 Wis. Act 27	.....	52-16, 58-15, 58-17.....	.....
mirror subsidiaries.....	s. 3047(2g) of 1987 Wis. Act 399	.....	56-14.....	.....
publicly traded partnerships	s. 3047(2i) of 1987 Wis. Act 399	.....	56-14.....	.....
regulated investment companies	s. 3047(2n) of 1987 Wis. Act 399	.....	.....	.....
tax-option corporations.....	s. 3047(1) of 1987 Wis. Act 399	.....	.....	.....
Truckers (see "Apportionment, motor carriers, interstate")				
U				
Underpayment of estimated taxes				
considered interest.....	71.84(2) .....	.....	56-18, 62-26.....	.....
delinquent interest	71.84(2)(a)	.....	.....	.....
exception to interest.....	71.29(7) .....	.....	162-29.....	.....
Form 4U.....	.....	.....	11-1.....	.....
Unitary business	71.25(5), (6).....	2.39.....	.....	.....
United States obligations, interest from (see "Interest income")				
Unrelated business taxable income (see "Exempt organizations, unrelated business taxable income")				
Urban mass transportation companies	71.37-71.40 .....	.....	87-10.....	.....
Utilities - apportionment (see "Apportionment, public utility")				
V				
Veterans' employment credit.....	71.28(6n) .....	.....	175-5.....	.....
Veterans trust fund - effective 1-1-2005	71.30(11) .....	.....	144-15.....	.....
Virtual Currency.....	.....	.....	213-1.....	.....
Voluntary disclosure .....	.....	.....	129-9, 142-30, 147-6, 151-30, 221-2.....	.....
Voluntary Employees' Beneficiary Association (VEBA) .....	.....	.....	61-14.....	.....
W				
Wages (see "Compensation")				

	Statute	Admn. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	AGO (A)
Waivers				
appeal requirements .....	.....	.....	.....	A10
statute of limitations (see "Extension of time, additional assessments and refunds")				
Warrants (see "Delinquent taxes")				
Waste treatment plant (see "Pollution abatement equipment")				
Water consumption credit.....	71.28(5rm), 71.30(3)(ce)	.....	167-10 .....	.....
Windfall profits tax (see "Deductions, taxes")				
Wisconsin Business Development Credit.....	.....	.....	228-5, FS1120.....	.....
Wisconsin housing and economic development authority				
credit for investment in	71.28(1), 71.47(1) .....	.....	32-2, 43-30, 56-17.....	.....
carryforward of unused credits.....	.....	.....	138-24 .....	.....
credit includable as income	71.26(2) .....	.....	.....	.....
Wisconsin relocation payments.....	32.19(4)(c) .....	.....	.....	.....
Woody biomass harvesting and processing credit.....	71.28(3rm)	ATCP 166	167-6, 174-1 .....	.....
Workpapers, field audit .....	.....	.....	.....	.....
Writ of mandamus.....	71.80(10) .....	.....	24-6 .....	.....

ADDENDUM
To Corporation Franchise and Income Tax General Topical Index

Attorney Generals' Opinions

	Vol.	Page	Date		Vol.	Page	Date		Vol.	Page	Date
A1	42	115	05-13-53	A3	22	95	02-23-33	A7	09	328	1920
	11	254	1922								
				A4	22	809	10-03-33	A8	11	715	1922
A2	22	1007	12-06-33								
	21	698	07-06-32	A5	18	264	05-15-29	A9	20	573	07-27-31
				A6	07	471	08-19-18	A10	37	491	09-42-48

GENERAL TOPICAL INDEX STRUCTURE

The Topical Index is designed to help you find reference material on a given subject of tax law administered by the Wisconsin Department of Revenue's Income, Sales, and Excise Tax (IS&E) Division.

The Topical Index includes the references listed below. The references are included in each of the tax sections, unless noted otherwise.

Statute:

Wisconsin Statutes, including all Wisconsin laws enacted as of August 1, 2025.

Adm. Rule:

Wisconsin Administrative Rules adopted as of August 1, 2025.

Tax Bulletin:

Wisconsin Tax Bulletins (WTBs) published by the IS&E Division as of August 1, 2025. Numbers in this column refer to the issue number of the WTB, which appears in the upper part of each Bulletin, and to the page number. (Example: "191-9" is the October 2015 WTB, issue number 191, page 9.) Issue numbers followed by an "A" or "B" refer to an addendum published shortly after the main issue (usually a "New Tax Law" section).

Publication (P):

Publications published by the IS&E Division as of August 1, 2025. Publications are noted by the prefix P in front of the number of the publication.

Fact Sheet (FS):

Fact sheets published by the IS&E Division as of August 1, 2025. Fact sheets are noted by the prefix FS in front of the number of the fact sheet.

AGO (A):

Relevant Attorney Generals' Opinions as of August 1, 2025. A listing of these opinions can be found as an addendum following the index for each type of tax.