

Wisconsin Corporation Franchise or Income Tax Return

Check box if name or address differs from that on original return filed

For 19__ or taxable year beginning _____, ending _____

Corporation Name

Number and Street

City

State

Zip Code

A Federal Employer ID Number

B Seller's Permit or Use Tax Number

C Wis. Employer ID (Withholding) Number

D Wisconsin Business Activity Code

E State and Year of Incorporation

F Enter the month and year the original (or most recent prior amended) return was filed _____

Part I Computation of Amended Franchise or Income Tax (Attach an explanation.)

INCOME	1 Federal taxable income from Form 1120, line 28, or Form 1120-A, line 24	1	
	2 Additions (from Schedule V or Form 4C, column 3)	2	
	3 Add lines 1 and 2	3	
	4 Subtractions (from Schedule W or Form 4C, column 3)	4	
	5 Subtract line 4 from line 3. This is net income (loss) before apportionment and net business loss offset ..	5	
APPORTIONMENT AND/OR OFFSETS	6 Total company net nonapportionable income (loss) (from Form 4B, line 5, item T)	6	
	7 Subtract line 6 from line 5. This is apportionable income (loss)	7	
	8 Percent to Wisconsin (from Form 4B, line 28 or 33)	8	%
	9 Multiply amount on line 7 by percentage shown on line 8	9	
	10 Wisconsin net nonapportionable income (loss) (from Form 4B, line 5, item W)	10	
	11 Combine lines 9 and 10. This is Wisconsin net income (loss) before net business loss offset	11	
	12 Wisconsin net business loss carryforward (from Form 4BL)	12	
	13 Subtract line 12 from line 11. This is Wisconsin net income (loss)	13	
TAX	14 Enter 7.9% of Wisconsin net income on line 13. This is gross tax	14	
	15 Nonrefundable credits (from Schedule C1)	15	
	16 Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-. This is net tax	16	
	17 Temporary recycling surcharge (enter at least \$25 but not more than \$9,800 - see instructions).	17	
	18 Add lines 16 and 17	18	
	19 Net tax previously paid	19	
	20 Refundable credits (from Schedule C2)	20	
	21 Add lines 19 and 20	21	
	22 Interest due	22	
	23 Tax Due. If the total of lines 18 and 22 is larger than line 21, enter amount owed	23	
24 Overpayment. If line 21 is larger than line 18, enter amount overpaid	24		
25 Enter amount of line 24 to be credited to _____ year's estimated tax	25		
26 Subtract line 25 from line 24. This is your refund	26		
RECEIPTS/ASSETS	27 Enter total company total receipts from all activities (see instructions)	27	
	28 Enter total company assets from federal Form 1120 or 1120-A, item D	28	
APPORTIONMENT DETAIL	29 a Property _____ % b Wisconsin property (from Form 4B, line 16)	29b	
	c Total company property (from Form 4B, line 16)	29c	
	30 a Payroll _____ % b Wisconsin payroll (from Form 4B, line 19)	30b	
	c Total company payroll (from Form 4B, line 19)	30c	
	31 a Sales _____ % b Wisconsin sales (from Form 4B, line 25)	31b	
	c Total company sales (from Form 4B, line 25)	31c	

Under penalties of law, I declare that I have personally examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGNATURES

Signature of Officer Title Date

Preparer's Signature Preparer's Federal Employer ID Number Date

Preparing Firm's Name and Address

MAILING

Make your check payable to and mail your return to: Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991.

WPC1	WPC2	WPC3	SPCL	For Department Use Only
WPC4	WPC5	WPC6	FRCE	XTNN

Part II Credits

Schedule C1 – Nonrefundable Credits		Schedule C2 – Refundable Credits	
1	Manufacturer's sales tax credit	1	Farmland preservation credit
2	Research expense credit	2	Farmland tax relief credit
3	Development and enterprise zone research credits	3	Development zone jobs credit
4	Research facilities credit	4	Development zone sales tax credit
5	Community development finance credit	5	Add lines 1 through 4 (enter on page 1, line 20)
6	Enterprise zone jobs credit		
7	Enterprise zone sales tax credit		
8	Development and enterprise zone investment credits		
9	Development and enterprise zone location credits		
10	Development and enterprise zone day care credits		
11	Development and enterprise zone environmental remediation credits		
12	Supplement to federal historic credit		
13	Add lines 1 through 12 (enter on page 1, line 15)		

Instructions for Form 4X**General Instructions**

Purpose of Form 4X — Use Form 4X to correct a Form 4 or 5 corporation franchise or income tax return as you originally filed it or as it was later adjusted by an amended return, a claim for refund, or an office or field audit.

Note: Filers of Form 4I, 4T, or 5S should not use Form 4X to amend a return. Instead, file another Form 4I, 4T, or 5S, as appropriate, clearly marked "Amended return" at the top of the form.

What to Attach — Attach an explanation of any changes made. Show computations in detail. If the change involves an item of income, deduction, or credit that the original return required the corporation to support with a form or schedule, attach the corrected form or schedule.

When to File — File Form 4X only after the corporation has filed a complete original return. A claim for refund must be filed within 4 years after the unextended due date of the return. However, a claim for refund to recover all or part of any tax or credit paid as a result of an office or field audit must be filed within 2 years after such an assessment. That assessment must have been paid and must not have been protested by filing a petition for redetermination.

Specific Instructions**Part I**

Lines 1-5. Enter the federal taxable income and any additions or subtractions required to arrive at the adjusted Wisconsin net income before apportionment and net business loss offset. Attach an explanation of any changes. If you report Wisconsin net income using the separate accounting method and you have any changes to these lines, attach an amended Form 4C.

Lines 6-11. Only corporations reporting Wisconsin net income under the apportionment method must fill in these lines. If any changes are made to nonapportionable income (loss) or to the percent to Wisconsin, attach an amended Form 4B and an explanation of the changes.

Line 12. Enter the amount of any net business loss carryforward allowable. If the amount differs from the loss originally claimed or as previously adjusted, attach an amended Form 4BL and an explanation of the changes.

Line 13. Corporations reporting Wisconsin net income under the apportionment method, subtract line 12 from line 11. Other corporations subtract line 12 from line 5.

Line 14. Enter the gross tax on the net income reported on line 13. The tax rate is 7.9% for the 1984 taxable year and thereafter.

Line 15. Complete Part II, Schedule C1, and enter the available credit. Any unused credits may be carried forward for 15 years. For purposes of determining the carryover (if any) of each credit, they must be applied against gross tax in the order shown in Schedule C1.

If a credit differs from the amount originally claimed or as previously adjusted, attach the appropriate schedule and an explanation of the change: a schedule showing the amended computation for the manufacturer's sales tax credit; Schedule R for amended research expense and research facilities credits; Schedule DC for amended development zone credits; Schedule EC for amended enterprise zone credits; and Schedule HR for amended historic rehabilitation credits.

Line 17. For taxable years beginning in 1991 and thereafter, enter the temporary recycling surcharge. The rate for taxable years beginning before January 1, 1997, is the

greater of \$25 or 5.5% (.055) of gross Wisconsin tax, but not more than \$9,800. For taxable years beginning in 1990, file Form S to report changes in the temporary recycling surcharge.

Line 19. Enter the net tax originally reported or as previously adjusted, reduced by the farmland preservation credit, farmland tax relief credit, and refundable development zone credits originally reported or as previously adjusted.

Line 20. Complete Part II, Schedule C2, and enter the total available credit. If a credit differs from the amount originally claimed or as previously adjusted, attach the appropriate schedule and an explanation of the change: Schedule FC for amended farmland preservation credits; Schedule FT for amended farmland tax relief credits; and Schedule DC for amended development zone credits.

Line 22. Interest on the tax due is 12% per year from the unextended due date of the original return to the date paid. Interest may also be due for underpayment of estimated tax. For taxable years beginning before 1993, interest on the temporary recycling surcharge generally is 12% per year from the due date of the return, including extensions, rather than from the original due date.

Line 23. Attach your check to the front of the return.

Line 25. Enter the amount of overpayment on line 24 that is to be credited to the corporation's current year estimated tax. Indicate, in the space provided, the year for which the credit applies.

If you carried forward an overpayment on your original return to the current year's estimated tax and you now wish to pay an amount due on this amended return by reducing that carryforward, you may do so provided you have not yet filed your tax return for the current year. No other carrybacks to prior years are allowed.

Line 26. Interest, as provided by law, will be added to the amount of refund approved.

**Part II
Schedule C1**

1. Enter the manufacturer's sales tax credit allowable.
2. Enter the research expense credit from Schedule R.
3. Enter the development zone research credit from Schedule DC and enterprise zone research credit from Schedule EC.
4. Enter the research facilities credit from Schedule R.
5. Enter the available community development finance credit.
6. Enter the enterprise zone jobs credit from Schedule EC.
7. Enter the enterprise zone sales tax credit from Schedule EC.
8. Enter the development zone investment credit from Schedule DC and the enterprise zone investment credit from Schedule EC.
9. Enter the development zone location credit from Schedule DC and the enterprise zone location credit from Schedule EC.
10. Enter the development zone day care credit from Schedule DC and the enterprise zone day care credit from Schedule EC.
11. Enter the development zone environmental remediation credit from Schedule DC and the enterprise zone environmental remediation credit from Schedule EC.
12. Enter the supplement to the federal historic credit from Schedule HR.
13. Add lines 1 through 12. Enter the total on page 1, line 15.

Schedule C2

1. Enter the farmland preservation credit from Schedule FC.
2. Enter the farmland tax relief credit from Schedule FT.
3. Enter the development zone jobs credit from Schedule DC.
4. Enter the development zone sales tax credit from Schedule DC.
5. Add lines 1 through 4. Enter the total on page 1, line 20.