

For 2000 or taxable year beginning \_\_\_\_\_, 2000, and ending \_\_\_\_\_, 20\_\_\_\_\_  
**Due Date:** 15th day of 3rd month following close of taxable year.

Check box if <input type="checkbox"/> name or <input type="checkbox"/> address differs from that on last year's return	<i>Place label here. Make necessary corrections. Otherwise, please print or type.</i>			A Federal Employer ID Number
	Corporation Name			B Seller's Permit or Use Tax Number
	Number and Street			C Wis. Employer ID (Withholding) Number
	City	State	Zip Code	D Wisconsin Business Activity Code
E Check <b>1</b> <input type="checkbox"/> First return – new corporation <b>3</b> <input type="checkbox"/> Short period – change in accounting period applicable boxes: <b>2</b> <input type="checkbox"/> Final return – corporation dissolved <b>4</b> <input type="checkbox"/> Short period – stock purchase or sale				F State and Year of Incorporation
G Check box <input type="checkbox"/> if this is an <b>amended return</b> , attach an explanation of the changes, and see instructions.				

**Read these instructions before completing lines 1 through 15**

**I. Domestic insurers not engaged in the sale of life insurance**

- A. If the insurer collected premiums written on property and risks located only in Wisconsin, complete line 1 and line 15. "Adjusted federal taxable income" on line 1 is Wisconsin net income. On line 15 enter the amount from line 1.
- B. If the insurer collected premiums written on property and risks located in and outside Wisconsin, complete line 1 and lines 5 through 15. On line 5 enter the amount from line 1.

**II. Domestic insurers engaged in the sale of life insurance and other insurance**

- A. If the insurer collected premiums written on property and risks, other than life insurance, located only in Wisconsin, complete lines 1 through 5 and line 15. On line 15 enter the amount from line 5.
- B. If the insurer collected premiums written on property and risks, other than life insurance, located in and outside Wisconsin, complete lines 1 through 15.

**Computation of Wisconsin Net Income**

1 Adjusted federal taxable income (from page 2, Schedule A, line 6) .....	1		
2 Net gain from operations, other than life insurance .....	2		
3 Total net gain from operations .....	3		
4 Divide line 2 by line 3. This is the percentage .....	4		%
5 Multiply line 1 by line 4. This is total income other than life insurance .....	5		
6 Premiums written on property and risks, other than life insurance, located outside Wisconsin ..	6		
7 Premiums written on property and risks, other than life insurance, wherever located .....	7		
8 Payroll, exclusive of life insurance payroll, paid outside Wisconsin .....	8		
9 Payroll, exclusive of life insurance payroll, paid everywhere .....	9		
10 Divide line 6 by line 7. This is percent of premiums outside Wisconsin .....	10		%
11 Divide line 8 by line 9. This is percent of payroll outside Wisconsin .....	11		%
12 Add line 10 and line 11. This is total of premium and payroll percentages .....	12		%
13 Divide line 12 by 2. This is average of premium and payroll percentages .....	13		%
14 Multiply line 5 by line 13. This is total income, other than life insurance, outside Wisconsin ..	14		
15 Subtract line 14 from line 5. This is Wisconsin net income before net business loss offset .....	15		
16 Wisconsin net business loss carryforward (attach schedule) .....	16		
17 Subtract line 16 from line 15. This is Wisconsin net income .....	17		

**Computation of Balance Due or Overpayment**

		TAX	FOR DEPT. USE ONLY
18 Gross tax (see instructions). Check box <input type="checkbox"/> if subject to maximum tax. ....	18		
19 Nonrefundable credits (from page 2, Schedule C1) .....	19		
20 Subtract line 19 from line 18. If line 19 is more than line 18, enter -0-. This is net tax .....	20		
21 Recycling surcharge (for insurance companies whose gross receipts from all activities are \$4 million dollars or more, enter at least \$25 but not more than \$9,800 – see instructions) .....	21		
22 Add lines 20 and 21 .....	22		
23 Estimated tax payments less refund from Form 4466W. If this is an amended return, see instructions .....	23		
24 Refundable credits (from page 2, Schedule C2) .....	24		
25 Add lines 23 and 24 .....	25		
26 Interest, penalty, and late fee due (from Form 4U, line 17 or 26) .....	26		
27 <b>Tax Due.</b> If the total of lines 22 and 26 is larger than line 25, enter amount owed .....	27		
28 <b>Overpayment.</b> If line 25 is larger than the total of lines 22 and 26, enter amount overpaid .....	28		
29 Enter amount of line 28 you want credited on 2001 estimated tax .....	29		
30 Subtract line 29 from line 28. <b>This is your refund.</b> .....	30		
31 Enter total company gross receipts from all activities (see instructions) .....	31		

WPC1	WPC2	WPC3	SPCL	<i>For Department Use Only</i>
WPC4	WPC5	WPC6	FRCE	XTNN

**Schedule A – Computation of Adjusted Federal Taxable Income** (See instructions, page 2)

Table with 2 columns: Description and Line Number. Rows include Federal taxable income, Additions to federal taxable income (a-i), Subtractions from federal taxable income (a-d), and Adjusted federal taxable income.

**Schedule C1 – Nonrefundable Credits**

Table with 2 columns: Description and Line Number. Rows list various nonrefundable credits such as Manufacturer's sales tax credit, Research expense credit, and Development zones credits.

**Schedule C2 – Refundable Credits**

Table with 2 columns: Description and Line Number. Rows list refundable credits: Farmland preservation credit and Farmland tax relief credit.

**Additional Information Required**

- 1 Person to contact concerning this return: Name \_\_\_\_\_ Phone # \_\_\_\_\_ Fax # \_\_\_\_\_
2 Location of books and records for audit purposes: City \_\_\_\_\_ State \_\_\_\_\_
3 Attach a list of LLCs of which you are the sole owner. Have you included the incomes of these entities in this return? [ ] Yes [ ] No
4 a Attach a list of corporations in which you own, directly or indirectly, 50% or more of the outstanding voting stock.
b Have the incomes of these affiliated corporations been included in this return? [ ] Yes [ ] No
5 a Attach a list of corporations, individuals, partnerships, trusts, or associations which own 50% or more of your outstanding voting stock.
b Have the incomes of these organizations been included in this return? [ ] Yes [ ] No
6 If your corporation has been involved in any reorganization during the period covered by this return, attach a detailed explanation.
7 Did you purchase any taxable tangible personal property or taxable services for storage, use, or consumption in Wisconsin without payment of a state sales or use tax? [ ] Yes [ ] No
8 Did any adjustments made by the Internal Revenue Service to your income for prior years become finalized during this year? [ ] Yes [ ] No

Table for SIGNATURES with columns for Signature of Officer, Title, Date, Preparer's Signature, Preparer's Federal Employer ID Number, and Date.

**MAILING** Attach a copy of your federal return, related schedules, and annual statement. If the federal return is a consolidated return, enter Parent's federal EIN \_\_\_\_\_ and see instructions. Make your check payable to and mail your return to: Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908.