Form **5** **Wisconsin Corporation Franchise or Income Tax Return** **2000**

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
☐ name or
☐ address
differs from that
on last year's
return

Place label here. Make necessary corrections. Otherwise, please print or type.

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 Check applicable boxes:
1 ☐ First return - new corporation
2 ☐ Final return - corporation dissolved
3 ☐ Short period - change in accounting period
4 ☐ Short period - stock purchase or sale

F State and Year of Incorporation

G Check box ☐ if this is an **amended return**, attach an explanation of the changes, and see instructions.

INCOME

1	Federal taxable income from Form 1120, line 28, or Form 1120-A, line 24	**1**
2	Additions (from Schedule V, line 15)	**2**
3	Add lines 1 and 2	**3**
4	Subtractions (from Schedule W, line 12)	**4**
5	Subtract line 4 from line 3. This is net income (loss) before net business loss offset	**5**
6	Wisconsin net business loss carryforward (from Form 4BL, line 28)	**6**
7	Subtract line 6 from line 5. This is Wisconsin net income (loss) . . . . ▶	**7**

TAX

8	Enter 7.9% of Wisconsin net income on line 7. This is gross tax	**8**
9	Nonrefundable credits (from Schedule C1)	**9**
10	Subtract line 9 from line 8. If line 9 is more than line 8, enter -0-. This is net tax .	**10**
11	Recycling surcharge (for corporations whose gross receipts from all activities are $4 million dollars or more, enter at least $25 but not more than $9,800 – see instructions)	**11**
12	Add lines 10 and 11	**12**
13	Estimated tax payments less refund from Form 4466W If this is an amended return, see instructions	**13**
14	Refundable credits (from Schedule C2)	**14**
15	Add lines 13 and 14	**15**
16	Interest, penalty, and late fee due (from Form 4U, line 17 or 26)	**16**
17	**Tax Due.** If the total of lines 12 and 16 is larger than line 15, enter amount owed . .	**17**
18	**Overpayment.** If line 15 is larger than the total of lines 12 and 16, enter amount overpaid . . .	**18**
19	Enter amount of line 18 you want credited on 2001 estimated tax . .	**19**
20	Subtract line 19 from line 18. **This is your refund**	**20**

RECEIPTS/ASSETS

21	Enter total company gross receipts from all activities (see instructions)	**21**
22	Enter total company assets from federal Form 1120 or 1120-A, item D	**22**

SIGNATURES

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.

Signature of Officer ▶	Title	Date
Preparer's Signature ▶	Preparer's Federal Employer ID Number	Date

MAILING

Attach a copy of your federal return, even if no Wisconsin activity.

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.

WPC1	WPC2	WPC3	SPCL	*For Department Use Only*	IC-055

WPC4	WPC5	WPC6	FRCE	XTNN

Schedule V – Additions to Federal Income
(See instructions, page 6)

1	Interest income from state and municipal obligations	
2	State taxes accrued or paid	
3	Environmental and windfall profit taxes accrued or paid	
4	Expenses related to nontaxable income	
5	Percentage depletion	
6	Federal depreciation/amortization in excess of Wisconsin depreciation/amortization	
7	Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis	
8	Manufacturer's sales tax credit (see instructions)	
9	Research credits computed (from Sch. R, lines 15 or 28 and 32)	
10	Development zones credit computed (from Sch. DC, line 3)	
11	Community development finance credit (from Sch. C1, line 5)	
12	Farmland preservation credit (from prior Sch. FC, line 16)	
13	Farmland tax relief credit (from prior Sch. FT, line 6)	
14	Other:	
15	Total (enter on page 1, line 2)	

Schedule W – Subtractions From Federal Income
(See instructions, page 8)

1	Wisconsin dividends received deduction (from Sch. Y)	
2	Subpart F income	
3	Gross-up of foreign dividend income	
4	Nontaxable income (attach schedule)	
5	Foreign taxes (do not include deemed taxes)	
6	Cost depletion	
7	Wisconsin depreciation/amortization in excess of federal depreciation/amortization	
8	Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis	
9	Federal work opportunity credit wages	
10	Federal research credit expenses	
11	Other:	
12	Total (enter on page 1, line 4)	

Additional Information Required

1 Person to contact concerning this return: _____

Phone #: _____   Fax #: _____

2 City and state where books and records are located for audit purposes:

_____

3 Attach a list of limited liability companies of which you are the sole owner. Have you included the incomes of these entities in this return?   ☐ Yes   ☐ No

4 If you sold to or purchased from any related taxpayers (see IRC section 267), enter approximate amount of such sales $ _____ and purchases $ _____, and attach an explanation of how transfer prices were determined.

5 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   If yes, you owe Wisconsin use tax.

6 Did any adjustments made by the Internal Revenue Service to your income for prior years become finalized during this year?   ☐ Yes   ☐ No   If yes, see General Instructions, page 4, and indicate years adjusted: _____

Schedule Y – Deductible Dividends
(See instructions, page 8)

1	Name of payor corporation:	
2	Subtotal	
3	Subtract foreign taxes	
4	Total deductible dividends (enter on Schedule W, line 1)	

Schedule Z – Manufacturer's Sales Tax Credit
(See instructions, page 10)

1	Cost of fuel and electricity purchased for use in Wisconsin (including sales and use taxes paid thereon)	
2	Cost of fuel and electricity included in line 1 above purchased for purposes other than manufacturing (including sales and use taxes paid thereon)	
3	Subtract line 2 from line 1	
4	County and stadium sales and use taxes included in line 3	
5	Subtract line 4 from line 3	
6	Purchases included in line 5 on which no Wisconsin sales or use taxes were paid	
7	Subtract line 6 from line 5	
8	Divide line 7 by 21. This is state sales and use tax	
9	County and stadium sales and use taxes from line 4	
10	Add lines 8 and 9. This is the 2000 sales tax credit	
11	Credit passed through from other entities (Sch. Z-1, col. f)	
12	Unused 1985 through 1999 sales tax credit	
13	Add lines 10 through 12. This is the available sales tax credit (enter on Schedule C1, line 1)	

Schedule C1 – Nonrefundable Credits
(See instructions, page 9)

1	Manufacturer's sales tax credit (Sch. Z, line 13)	
2	Research expense credit (Sch. R, line 30)	
3	Development zones research credit (Sch. DC, line 58)	
4	Research facilities credit (Sch. R, line 34)	
5	Community development finance credit	
6	Development zones jobs credit (Sch. DC, line 68)	
7	Development zones sales tax credit (Sch. DC, line 71)	
8	Development zones investment credit (Sch. DC, line 74)	
9	Development zones location credit (Sch. DC, line 77)	
10	Development zones day care credit (Sch. DC, line 80)	
11	Development zones environmental remediation credit (Sch. DC, line 83)	
12	Development zones credit (Sch. DC, line 95)	
13	Supplement to federal historic credit (Sch. HR, line 7)	
14	Add lines 1 through 13 (enter on page 1, line 9)	

Schedule C2 – Refundable Credits
(See instructions, page 10)

1	Farmland preservation credit (Sch. FC, line 16)	
2	Farmland tax relief credit (Sch. FT, line 6)	
3	Add lines 1 and 2 (enter on page 1, line 14)	