

**Wisconsin Exempt Organization Business Franchise or Income Tax Return**

**2004**

For 2004 or taxable year beginning \_\_\_\_\_, 2004, and ending \_\_\_\_\_, 20\_\_\_\_\_  
**Due Date:** 15th day of 5th month (4th month for certain trusts and IRAs) 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	<b>Place label here. Make necessary corrections. Otherwise, please print or type.</b>			<b>A</b> Federal Employer ID Number
	Exempt Organization Name			<b>B</b> Seller's Permit or Use Tax Number
	Number and Street			<b>C</b> Wis. Employer ID (Withholding) Number
	City	State	ZIP Code	<b>D</b> Wisconsin Business Activity Code
<b>E</b> Check Type of Organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust		<b>F</b> Name of Trustee if Taxable as Trust		<b>G</b> State and Year of Incorporation
<b>H</b> Check if applicable and attach explanation: 1 <input type="checkbox"/> First return - new organization or entering Wisconsin 2 <input type="checkbox"/> Final return - organization dissolved or withdrew		3 <input type="checkbox"/> Short period - change in accounting period 4 <input type="checkbox"/> Short period - stock purchase or sale		<b>I</b> Check box <input type="checkbox"/> if this is an amended return, attach an explanation of the changes, and see instructions

<b>TAX COMPUTATION FOR CORPORATIONS</b> (Trusts do not fill in lines 1 through 10)	<b>Organizations Taxable as Corporations</b>		
	1	Unrelated business taxable income from federal Form 990-T, line 34 .....	1
	2	Total net nonapportionable unrelated business taxable income (loss) from Form 4B, line 5 .....	2
	3	Subtract line 2 from line 1. This is apportionable unrelated business taxable income .....	3
	4	Percent to Wisconsin from Form 4B, line 28 or 33 .....	4
	5	Multiply amount on line 3 by percentage on line 4 .....	5
	6	Wisconsin net nonapportionable unrelated business taxable income (loss) from Form 4B, line 5	6
	7	Combine lines 5 and 6. This is Wisconsin unrelated business taxable income (loss) .....	7
	8	Enter 7.9% of amount on line 7. This is gross tax .....	8
	9	Nonrefundable credits from Schedule X (see instructions, page 5) .....	9
10	Subtract line 9 from line 8. If line 9 is greater than line 8, enter -0-. This is net tax .....	10	

<b>TAX COMPUTATION FOR TRUSTS</b> (Corporations do not fill in lines 11 through 18)	<b>Organizations Taxable as Trusts</b>		
	11	Unrelated business taxable income from federal Form 990-T, line 34 .....	11
	12	Additions from Schedule V, line 10 .....	12
	13	Add lines 11 and 12 .....	13
	14	Subtractions from Schedule W, line 6 .....	14
	15	Subtract line 14 from line 13. This is Wisconsin unrelated business taxable income .....	15
	16	Tax from tax table on amount on line 15. This is gross tax .....	16
	17	Nonrefundable credits from Schedule X (see instructions, page 8) .....	17
18	Subtract line 17 from line 16. If line 17 is greater than line 16, enter -0-. This is net tax .....	18	

<b>PAYMENTS AND REFUNDABLE CREDITS</b>	19	Tax from line 10 or 18 .....	19
	20	Recycling surcharge (see instructions, page 9) .....	20
	21	Endangered resources donation (decreases refund or increases amount owed) .....	21
	22	Add lines 19, 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 Schedule Y (see inst., page 9) .....	24
25	Add lines 23 and 24 .....	25	
26	Interest, penalty, and late fee due (from Form 4U, line 17 or 26) .....	26	

<b>BALANCE DUE OR REFUND</b>	27	Tax Due. If the total of lines 22 and 26 is larger than line 25, enter amount owed .....	27
	28	Overpayment. 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 2005 estimated tax .....	29
30	Subtract line 29 from line 28. <b>This is your refund</b> .....	30	

<b>RECEIPTS</b>	31	Enter total gross receipts from all unrelated trade or business activities .....	31
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*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.*

<b>SIGNATURES</b>	Signature of Officer or Trustee	Title	Date
	Preparer's Signature	Preparer's Federal Employer ID Number	Date

**MAILING**    **Attach a copy of your federal Form 990-T.** IC-002  
 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	For Department Use Only					R	M	Y	T	MAN
SPCL	FRCE	XTNN										

**Schedule V – Trust Additions**

(See instructions, page 7)

- 1 Interest income (less related expenses) from state and municipal obligations . . . \_\_\_\_\_
- 2 State and local franchise or income taxes \_\_\_\_\_
- 3 Capital gain/loss adjustment . . . . . \_\_\_\_\_
- 4 Federal net operating loss carryover . . . \_\_\_\_\_
- 5 Transitional adjustments . . . . . \_\_\_\_\_
- 6 Manufacturer's sales tax credit . . . . . \_\_\_\_\_
- 7 Development zones credit . . . . . \_\_\_\_\_
- 8 Other refundable credits . . . . . \_\_\_\_\_
- 9 Other: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 10 Total (enter on page 1, line 12) . . . . . \_\_\_\_\_

**Schedule W – Trust Subtractions**

(See instructions, page 7)

- 1 Interest income (less related expenses) from United States government obligations \_\_\_\_\_
- 2 Capital gain/loss adjustment . . . . . \_\_\_\_\_
- 3 Wisconsin net operating loss carryforward \_\_\_\_\_
- 4 Transitional adjustments . . . . . \_\_\_\_\_
- 5 Other: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 6 Total (enter on page 1, line 14) . . . . . \_\_\_\_\_

**Schedule X – Nonrefundable Credits**

(See instructions, page 5 or 8)

- 1 Manufacturer's sales tax credit . . . **1** \_\_\_\_\_
- 2 Dairy investment credit . . . . . **2** \_\_\_\_\_
- 3 Research expense credit (corporations only) . . . . . **3** \_\_\_\_\_
- 4 Research facilities credit (corporations only) . . . . . **4** \_\_\_\_\_
- 5 Community development finance credit (corporations only) . . . . . **5** \_\_\_\_\_
- 6 Development zones jobs credit . . . **6** \_\_\_\_\_
- 7 Development zones sales tax credit . **7** \_\_\_\_\_
- 8 Development zones investment credit . . . . . **8** \_\_\_\_\_
- 9 Development zones research credit . **9** \_\_\_\_\_
- 10 Development zones location credit. **10** \_\_\_\_\_
- 11 Development zone capital investment credit . . . . . **11** \_\_\_\_\_
- 12 Development zones day care credit . **12** \_\_\_\_\_
- 13 Development zones environmental remediation credit . . . . . **13** \_\_\_\_\_
- 14 Development zones credit . . . . . **14** \_\_\_\_\_
- 15 Technology zone credit . . . . . **15** \_\_\_\_\_
- 16 Supplement to federal historic rehabilitation tax credit . . . . . **16** \_\_\_\_\_
- 17 Total nonrefundable credits (enter on page 1, line 9 or line 17) . **17** \_\_\_\_\_

**Schedule Y – Refundable Credits**

(See instructions, page 9)

- 1 Farmland preservation credit . . . . **1** \_\_\_\_\_
- 2 Farmland tax relief credit . . . . . **2** \_\_\_\_\_
- 3 Net income tax paid to other states (trusts only) . . . . . **3** \_\_\_\_\_
- 4 Total refundable credits (enter on page 1, line 24) . . . . . **4** \_\_\_\_\_

**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 income of these entities in this return?  Yes  No
- 4 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 may owe Wisconsin use tax. See General Instructions, page 3, for how to report use tax. (You will not be liable for Wisconsin use tax if you hold a Wisconsin Certificate of Exempt Status.)
- 5 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 3, and indicate years adjusted: \_\_\_\_\_
- 6 List the locations of your Wisconsin operations: \_\_\_\_\_  
\_\_\_\_\_