

For 2004 or taxable year beginning _____, 2004, 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 if applicable	1 <input type="checkbox"/> First return – new corporation or entering Wisconsin	3 <input type="checkbox"/> Short period – change in accounting period	F State and Year of Incorporation	
and attach explanation:	2 <input type="checkbox"/> Final return – corporation dissolved or withdrew	4 <input type="checkbox"/> Short period – stock purchase or sale		
G Check box <input type="checkbox"/>	if this is an amended return , 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 (see instructions)	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 or more, enter at least \$25 but not more than \$9,800 – see instructions)	21		
22	Endangered resources donation (decreases refund or increases amount owed)	22		
23	Add lines 20, 21, and 22	23		
24	Estimated tax payments less refund from Form 4466W. If this is an amended return, see instructions	24		
25	Refundable credits (from page 2, Schedule C2)	25		
26	Add lines 24 and 25	26		
27	Interest, penalty, and late fee due (from Form 4U, line 17 or 26)	27		
28	Tax Due. If the total of lines 23 and 27 is larger than line 26, enter amount owed	28		
29	Overpayment. If line 26 is larger than the total of lines 23 and 27, enter amount overpaid	29		
30	Enter amount of line 29 you want credited on 2005 estimated tax	30		
31	Subtract line 30 from line 29. This is your refund.	31		
32	Enter total company gross receipts from all activities (see instructions)	32		

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)			Schedule C1 – Nonrefundable Credits		
1 Federal taxable income	1		1 Manufacturer's sales tax credit (from Form 4, Schedule Z, line 13)	1	
2 Additions to federal taxable income:			2 Dairy investment credit (from Schedule DI, line 5)	2	
a Loss carryforward deducted in the calculation of federal taxable income	2a		3 Research expense credit (from Schedule R, line 30)	3	
b Dividend income received to the extent used as a deduction in determining federal taxable income . .	2b		4 Development zones research credit (from Schedule DC, line 101)	4	
c Interest income that is not included in federal taxable income	2c		5 Research facilities credit (from Schedule R, line 34)	5	
d State taxes accrued or paid	2d		6 Community development finance credit	6	
e Environmental taxes accrued or paid	2e		7 Development zones jobs credit (from Schedule DC, line 123)	7	
f Federal depreciation/amortization in excess of Wisconsin depreciation/amortization (<i>attach schedule</i>)	2f		8 Development zones sales tax credit (from Schedule DC, line 126)	8	
g Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (<i>attach schedule</i>) . .	2g		9 Development zones investment credit (from Schedule DC, line 138)	9	
h Additional deduction for insurers required to discount unpaid losses . .	2h		10 Development zones location credit (from Schedule DC, line 140)	10	
i Other (<i>attach schedule</i>)	2i		11 Development zone capital investment credit (from Schedule DC, line 149) . .	11	
3 Add lines 1 through 2i	3		12 Development zones day care credit (from Schedule DC, line 151)	12	
4 Subtractions from federal taxable income:			13 Development zones environmental remediation credit (from Schedule DC, line 154)	13	
a Wisconsin dividends received deduction (<i>attach schedule</i>)	4a		14 Development zones credit (from Schedule DC, line 168)	14	
b Wisconsin depreciation/amortization in excess of federal depreciation/amortization (<i>attach schedule</i>)	4b		15 Technology zone credit (from Schedule TC, line 8)	15	
c Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (<i>attach schedule</i>) . .	4c		16 Supplement to federal historic credit (from Schedule HR, line 7)	16	
d Other (<i>attach schedule</i>)	4d		17 Add lines 1 through 16 (enter on page 1, line 19)	17	
5 Add lines 4a through 4d	5		Schedule C2 – Refundable Credits		
6 Subtract line 5 from line 3. This is adjusted federal taxable income (enter on page 1, line 1)	6		1 Farmland preservation credit (from Schedule FC, line 16)	1	
			2 Farmland tax relief credit (from Schedule FT, line 6)	2	
			3 Add lines 1 and 2 (enter on page 1, line 25)	3	

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 If yes, you owe Wisconsin use tax. See Instructions, page 1, for how to report use tax.
- 8 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 1, and indicate years adjusted: _____

SIGNATURES	<i>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.</i>		
	Signature of Officer	Title	Date
	Preparer's Signature	Preparer's Federal Employer ID Number	Date

MAILING **Attach a copy of your federal return, related schedules, and annual statement.**
 Check box if you filed a federal 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.