

# Wisconsin Exempt Organization Business Taxes Form 4T Instructions

## Important . . .

- **Allocation of income from lottery prizes**

All income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in Wisconsin is allocated to Wisconsin. A multistate corporation includes this income on Form 4B, Part I, line 1. See page 11.

- **Exempt corporations with federal extensions allowed an extra 30 days to file Wisconsin returns**

If an exempt corporation receives an extension of time to file its federal income tax return, this automatically extends the time for filing the Wisconsin return to 30 days after the federal due date, **if the corporation attaches a copy of that extension to the Wisconsin return it files.** See page 2.

- **Indicate type of organization**

Make sure you indicate the type of your organization by checking the appropriate box under item E on page 1 of Form 4T. Failure to do so may result in the incorrect processing of your return.

## For More Information . . .

**Visit the Department of Revenue's Internet web site at [www.dor.state.wi.us](http://www.dor.state.wi.us)**

At this site you may download tax forms and instructions, Department of Revenue publications, and the *Wisconsin Tax Bulletin*, which is a quarterly newsletter that provides information about new Wisconsin tax laws, administrative rules, court decisions, tax releases, and private letter rulings. The site also provides links to Wisconsin laws and tax rules.

## Don't Forget . . .

- Use the preprinted label if you received one
- Fill in your federal employer ID number
- Fill out the form completely
- Attach a copy of your federal return and any other required forms, schedules, or statements
- **Attach a copy of any extension**
- Sign the return



## Wisconsin Business Activity Codes

Using the list below, determine the proper code to enter in item D, Wisconsin Business Activity Code, on page 1 of your return. Enter the code which reflects the exempt organization's major business activity (the activity which accounted for the largest percentage of total receipts).

### AGRICULTURE, FORESTRY, AND FISHING

0100 Agricultural Production – Crops  
 0200 Agricultural Production – Livestock  
 0710 Soil Preparation Services  
 0720 Crop Services  
 0740 Veterinary Services  
 0750 Animal Services, except Veterinary  
 0760 Farm Labor and Management Services  
 0780 Landscape and Horticultural Services  
 0800 Forestry  
 0900 Fishing, Hunting, and Trapping

### MINING

1000 Metal Mining  
 1200 Coal Mining  
 1300 Oil and Gas Extraction  
 1400 Nonmetallic Minerals, except Fuels

### CONSTRUCTION

1500 General Building Contractors  
 1610 Highway and Street Construction  
 1620 Heavy Construction, except Highway  
 1710 Plumbing, Heating, Air Conditioning  
 1720 Painting and Paper Hanging  
 1730 Electrical Work  
 1740 Masonry, Stonework, and Plastering  
 1750 Carpentry and Floor Work  
 1760 Roofing, Siding, Sheet Metal Work  
 1770 Concrete Work  
 1780 Water Well Drilling  
 1790 Miscellaneous Special Trade Contractors

### MANUFACTURING

#### Food and Kindred Products

2010 Meat Products  
 2020 Dairy Products  
 2030 Preserved Fruits and Vegetables  
 2040 Grain Mill Products  
 2050 Bakery Products  
 2060 Sugar and Confectionery Products  
 2070 Fats and Oils  
 2080 Beverages  
 2090 Miscellaneous Food and Kindred Products

#### Tobacco, Textile, and Apparel Products

2100 Tobacco Products  
 2200 Textile Mill Products  
 2300 Apparel and Other Textile Products

#### Lumber and Wood Products

2410 Logging  
 2420 Sawmills and Planing Mills  
 2430 Millwork, Plywood, Structural Members  
 2440 Wood Containers  
 2450 Wood Buildings and Mobile Homes  
 2490 Miscellaneous Wood Products  
 2500 Furniture and Fixtures  
 2600 Paper and Allied Products

#### Printing and Publishing

2710 Newspapers  
 2720 Periodicals  
 2730 Books  
 2740 Miscellaneous Publishing  
 2750 Commercial Printing  
 2760 Manifold Business Forms  
 2770 Greeting Cards  
 2780 Blankbooks and Bookbinding  
 2790 Printing Trade Service

#### Other Manufacturing

2800 Chemicals and Allied Products  
 2900 Petroleum and Coal Products  
 3000 Rubber and Miscellaneous Plastic Products  
 3100 Leather and Leather Products  
 3200 Stone, Clay, and Glass Products  
 3300 Primary Metal Industries  
 3400 Fabricated Metal Products  
 3500 Industrial Machinery and Equipment  
 3570 Computer and Office Equipment  
 3600 Electronic and Other Electric Equipment  
 3700 Transportation Equipment  
 3800 Instruments and Related Products  
 3900 Miscellaneous Manufacturing Industries

### TRANSPORTATION AND PUBLIC UTILITIES

#### Transportation

4000 Railroad Transportation  
 4100 Local and Interurban Passenger Transit  
 4200 Trucking and Warehousing  
 4400 Water Transportation  
 4500 Transportation by Air  
 4600 Pipelines, except Natural Gas  
 4700 Transportation Services

#### Communications

4810 Telephone Communication  
 4820 Telegraph and Other Communications  
 4830 Radio and Television Broadcasting  
 4840 Cable and Other Pay TV Services  
 4890 Other Communication Services

#### Electric, Gas, and Sanitary Services

4910 Electric Services  
 4920 Gas Production and Distribution  
 4930 Combined Utility Services  
 4940 Water Supply  
 4950 Sanitary Services  
 4960 Steam and Air Conditioning Supply  
 4970 Irrigation Systems

### WHOLESALE TRADE

#### Wholesale Trade – Durable Goods

5010 Motor Vehicles, Auto Parts, and Supplies  
 5020 Furniture and Home Furnishings  
 5030 Lumber and Construction Materials  
 5040 Professional and Commercial Equipment  
 5050 Metals and Minerals, except Petroleum  
 5060 Electrical Goods  
 5070 Hardware, Plumbing, and Heating Equipment  
 5080 Machinery, Equipment, and Supplies  
 5090 Miscellaneous Durable Goods

#### Wholesale Trade – Nondurable Goods

5110 Paper and Paper Products  
 5120 Drugs, Drug Proprietaries, and Sundries  
 5130 Apparel, Piece Goods, and Notions  
 5140 Groceries and Related Products  
 5150 Farm-Product Raw Materials  
 5160 Chemicals and Allied Products  
 5170 Petroleum and Petroleum Products  
 5180 Beer, Wine, and Distilled Beverages  
 5190 Miscellaneous Nondurable Goods

### RETAIL TRADE

#### Building Materials and Garden Supplies

5210 Lumber and Other Building Supplies  
 5230 Paint, Glass, and Wallpaper Stores  
 5250 Hardware Stores  
 5260 Retail Nurseries and Garden Stores  
 5270 Mobile Home Dealers

#### General Merchandise Stores

5310 Department Stores  
 5330 Variety Stores  
 5390 Miscellaneous General Merchandise Stores

#### Food Stores

5410 Grocery Stores  
 5420 Meat and Fish Markets  
 5430 Fruit and Vegetable Markets  
 5440 Candy, Nut, and Confectionery Stores

#### Dairy Products Stores

5450 Dairy Products Stores  
 5460 Retail Bakeries  
 5490 Miscellaneous Food Stores

#### Automotive Dealers and Service Stations

5510 New and Used Car Dealers  
 5520 Used Car Dealers  
 5530 Auto and Home Supply Stores  
 5540 Gasoline Service Stations  
 5550 Boat Dealers  
 5560 Recreational Vehicle Dealers  
 5570 Motorcycle Dealers  
 5590 Automotive Dealers, not elsewhere classified

#### Apparel and Accessory Stores

5600 Apparel and Accessory Stores

#### Furniture and Home Furnishings Stores

5710 Furniture and Home Furnishings Stores

5720 Household Appliance Stores  
 5730 Radio, TV, and Computer Stores

#### Eating and Drinking Places

5812 Eating Places  
 5813 Drinking Places

#### Miscellaneous Retail

5910 Drug Stores and Proprietary Stores  
 5920 Liquor Stores  
 5930 Used Merchandise Stores  
 5941 Sporting Goods and Bicycle Shops  
 5942 Book Stores  
 5943 Stationery Stores  
 5944 Jewelry Stores  
 5945 Hobby, Toy, and Game Shops  
 5946 Camera and Photographic Supply Stores  
 5947 Gift, Novelty, and Souvenir Shops  
 5948 Luggage and Leather Goods Stores  
 5949 Sewing, Needlework, and Piece Goods Stores

5961 Catalog and Mail Order Houses  
 5962 Merchandising Machine Operators  
 5963 Direct Selling Establishments  
 5983 Fuel Oil Dealers  
 5984 Liquefied Petroleum Gas Dealers  
 5989 Fuel Dealers, not elsewhere classified

#### FINANCE, INSURANCE, AND REAL ESTATE

5992 Florists  
 5993 Tobacco Stores and Stands  
 5994 News Dealers and News Stands  
 5995 Optical Goods Stores  
 5999 Miscellaneous Retail Stores, not elsewhere classified  
 6000 Depository Institutions  
 6100 Nondepository Institutions  
 6200 Security and Commodity Brokers  
 6300 Insurance Carriers  
 6400 Insurance Agents, Brokers, and Service  
 6510 Real Estate Operators and Lessors  
 6530 Real Estate Agents and Managers  
 6540 Title Abstract Offices  
 6550 Subdividers and Developers  
 6700 Holding and Other Investment Offices

### SERVICES

#### Hotels and Other Lodging Places

7010 Hotels and Motels  
 7020 Rooming and Boarding Houses  
 7030 Camps and Recreational Vehicle Parks

7040 Membership-Basis Organization Hotels

#### Personal Services

7210 Laundry, Cleaning, and Garment Services  
 7220 Photographic Studios, Portrait  
 7230 Beauty Shops  
 7240 Barber Shops  
 7250 Shoe Repair and Shoeshine Parlors  
 7260 Funeral Services and Crematories  
 7291 Tax Return Preparation Services  
 7299 Miscellaneous Personal Services, not elsewhere classified

#### Business Services

7310 Advertising  
 7320 Credit Reporting and Collection  
 7330 Mailing, Reproduction, Stenographic  
 7342 Disinfecting and Pest Control  
 7349 Building Maintenance Services, not elsewhere classified  
 7350 Miscellaneous Equipment Rental and Leasing  
 7360 Personnel Supply Services

#### Computer and Data Processing Services

7371 Computer Programming Services  
 7372 Prepackaged Software  
 7373 Computer Integrated Systems Design  
 7374 Data Processing and Preparation  
 7375 Information Retrieval Services  
 7376 Computer Facilities Management  
 7377 Computer Rental and Leasing  
 7378 Computer Maintenance and Repair  
 7379 Computer Related Services

#### Miscellaneous Business Services

7381 Detective and Armored Car Services  
 7382 Security Systems Services  
 7383 News Syndicates  
 7384 Photo Finishing Laboratories  
 7389 Business Services, not elsewhere classified

#### Auto Repair, Services, and Parking

7510 Automotive Rentals, No Drivers  
 7520 Automobile Parking  
 7530 Automotive Repair Shops  
 7540 Automotive Services, except Repair

#### Miscellaneous Repair Services

7620 Electrical Repair Shops  
 7630 Watch, Clock, and Jewelry Repair  
 7640 Reupholstery and Furniture Repair  
 7690 Miscellaneous Repair Shops

#### Motion Pictures

7810 Motion Picture Production and Services  
 7820 Motion Picture Distribution and Services  
 7830 Motion Picture Theaters  
 7840 Video Tape Rental

#### Amusement and Recreational Services

7910 Dance Studios, Schools, and Halls  
 7920 Producers, Orchestras, Entertainers  
 7930 Bowling Centers  
 7940 Commercial Sports  
 7991 Physical Fitness Facilities  
 7992 Public Golf Courses  
 7993 Coin-Operated Amusement Devices  
 7996 Amusement Parks  
 7997 Membership Sports and Recreation Clubs  
 7999 Amusement and Recreation, not elsewhere classified

#### Health Services

8010 Offices and Clinics of Medical Doctors  
 8020 Offices and Clinics of Dentists  
 8030 Offices of Osteopathic Physicians  
 8040 Offices of Other Health Practitioners  
 8050 Nursing and Personal Care Facilities  
 8060 Hospitals  
 8070 Medical and Dental Laboratories  
 8080 Home Health Care Services  
 8090 Health and Allied Services, not elsewhere classified

#### Other Services

8100 Legal Services  
 8210 Elementary and Secondary Schools  
 8220 Colleges and Universities  
 8230 Libraries  
 8240 Vocational Schools  
 8290 Schools and Educational Services, not elsewhere classified  
 8320 Individual and Family Services  
 8330 Job Training and Related Services  
 8350 Child Day Care Services  
 8390 Social Services, not elsewhere classified  
 8400 Museums, Botanical, and Zoological Gardens  
 8610 Business Associations  
 8620 Professional Organizations  
 8630 Labor Organizations  
 8640 Civic and Social Organizations  
 8650 Political Organizations  
 8660 Religious Organizations  
 8690 Membership Organizations, not elsewhere classified  
 8710 Engineering and Architectural Services  
 8720 Accounting, Auditing, and Bookkeeping  
 8730 Research and Testing Services  
 8740 Management and Public Relations Services, not elsewhere classified  
**PUBLIC ADMINISTRATION**  
 9100 Executive, Legislative, and General Government  
 9200 Justice, Public Order, and Safety

## Purpose of Form 4T

Tax-exempt organizations and certain individual retirement arrangements (IRAs) or Medical Savings Accounts (MSAs) use Form 4T to report their unrelated business taxable income and credits and to compute their franchise or income tax and recycling surcharge liability.

## Who Must File

- Organizations exempt from Wisconsin income taxation under sec. 71.26(1)(a) or 71.45(1), Wis. Stats., that have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and do business in Wisconsin.
- Organizations exempt from Wisconsin income taxation under sec. 71.26(1)(a) or 71.45(1), Wis. Stats., that are the sole owner of a limited liability company (LLC) which is disregarded as a separate entity, have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and do business in Wisconsin.
- Trusts exempt from federal income tax under Internal Revenue Code (IRC) section 501(a) that have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and have income from Wisconsin sources, such as business transacted or property located in Wisconsin.
- IRAs and MSAs described in IRC sections 408(a) and 220(d) that have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and have income from Wisconsin sources, such as business transacted or property located in Wisconsin.
- Exempt organizations engaged in buying or selling lottery prizes if the winning tickets were originally bought in Wisconsin.

“Gross income” of a manufacturing, merchandising, or mining business is the total receipts or sales, less the cost of goods sold, plus the gross income from other sources that is includable in unrelated business taxable income.

## Who Is Not Required to File

- Exempt organizations that aren't subject to tax on unrelated business taxable income under IRC section 511 and aren't required to file federal Form 990-T, except those with income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in Wisconsin.
- Employee benefit plans established by an employer engaged in or affecting interstate commerce or by an employee organization that represents employees engaged in or affecting interstate commerce. This exception doesn't apply to government plans, church plans not electing under the vesting, etc., provisions, worker's compensation plans, non-U.S. plans primarily for nonresident aliens, and “excess benefit plans.”
- The State of Wisconsin, including the University of Wisconsin System, or any county, village, school district, or other political unit of the State of Wisconsin.
- Credit unions.

## Recycling Surcharge

The recycling surcharge applies to corporations and trusts having gross receipts from all unrelated trade or business activities of \$4 million or more during the taxable year. Corporations and trusts that must file Wisconsin franchise or income tax returns must pay the recycling surcharge, with certain exceptions. The surcharge doesn't apply to:

- Exempt corporations and trusts that have less than \$4 million of gross receipts from all unrelated trade or business activities for federal income tax purposes.
 

“Gross receipts from all unrelated trade or business activities” includes gross receipts, gross sales, the gross sales price from the disposition of capital assets and business assets, gross rents, gross income from unrelated debt-financed property, gross interest, annuities, royalties, and rents from controlled organizations, gross investment income, gross exploited exempt activity income, gross advertising income, gross receipts passed through from other entities, and all other receipts that are included in unrelated business taxable income for Wisconsin income tax purposes.
- Trusts and IRAs whose entire unrelated business taxable income was passed through from partnerships, provided the partnerships paid any recycling surcharge due on the income.

For more information, refer to Publication 400, *Wisconsin's Recycling Surcharge*.

## How to Obtain Forms

If you need forms or publications, you may:

- Download them from the Department's Internet web site at [www.dor.state.wi.us](http://www.dor.state.wi.us)
- Use your fax telephone to call the Department's Fax-A-Form Retrieval System at (608) 261-6229
- Request them online at [www.dor.state.wi.us/html/formsreq.html](http://www.dor.state.wi.us/html/formsreq.html)
- Call (608) 266-1961
- Write to the Forms Request Office, Wisconsin Department of Revenue, Mail Stop 1-151, P.O. Box 8949, Madison, WI 53708-8949
- Call or visit any Department of Revenue office

## How to Obtain Assistance

If you need help in preparing an exempt organization franchise or income tax return, you may:

- E-mail your question to [corp@dor.state.wi.us](mailto:corp@dor.state.wi.us)
- Send a FAX to (608) 267-0834
- Call (608) 266-2772 [TTY (608) 267-1049]
- Write to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, P.O. Box 8906, Madison, WI 53708-8906
- Call or visit any Department of Revenue office

## Period Covered by Return

The return must cover the same period as the exempt organization's federal business income tax return, Form 990-T. A 2004 Wisconsin return must be filed by an exempt organization for calendar year 2004 or a fiscal year that begins in 2004. A fiscal year may end only on the last day of a month. The period covered by the return can't exceed 12 months.

## General Instructions (continued)

However, exempt organizations reporting on a 52 to 53 week period for federal tax purposes must file on the same reporting period for Wisconsin. The Department of Revenue will consider the reporting period as ending on the last day of the month closest to the end of the 52 to 53 week period for purposes of due dates, extensions, and assessments of interest and penalties.

### Change in Accounting Period

Any change in accounting period made for federal purposes must also be made for Wisconsin purposes. Attach to the Wisconsin return, for the first taxable year for which the change applies, a copy of the Internal Revenue Service's notice of approval of accounting period change if the IRS's approval is required or an explanation of the change if the IRS's approval isn't required.

### Accounting Methods

In computing unrelated business taxable income, the method of accounting must be the same method used in computing federal unrelated business taxable income. However, if the method used for federal purposes isn't authorized under the Internal Revenue Code in effect for Wisconsin, use a method authorized under the Internal Revenue Code in effect for Wisconsin.

### Change in Accounting Method

A change in accounting method made for federal purposes must also be made for Wisconsin purposes, unless the change isn't authorized under the Internal Revenue Code in effect for Wisconsin. Adjustments required federally as a result of a change made while an exempt corporation is subject to Wisconsin taxation must also be made for Wisconsin purposes, except in the last year that an exempt corporation is subject to taxation by Wisconsin it must take into account all remaining adjustments required.

Attach to the Wisconsin return, for the first taxable year for which the change applies, either a copy of the application for change in accounting method filed with the Internal Revenue Service and a copy of the IRS's consent if the IRS's approval is required or an explanation of the change if the IRS's approval isn't required.

### Elections

As explained above, an exempt corporation can't make different elections for federal and Wisconsin purposes with respect to accounting periods and accounting methods, unless the federal method isn't permitted under the Internal Revenue Code in effect for Wisconsin. In situations where an exempt organization has an option under the Internal Revenue Code and the IRS doesn't consider that option to be a method of accounting, a different election may be made for Wisconsin than that made for federal purposes. If federal law specifies the manner or time period in which an election must be made, those requirements also apply for Wisconsin purposes.

If different elections are made, adjustments are required on the Wisconsin return to account for any differences. Exempt organizations taxable as trusts enter such adjustments on Schedule V or Schedule W. Exempt organizations taxable as corporations should account for such differences on Form 4T, line 1.

### When to File

Generally, an exempt organization must file Form 4T by the 15th day of the 5th month following the close of its taxable year. However, an employees' trust defined in IRC section 401(a), an IRA, and

an MSA must file Form 4T by the 15th day of the 4th month following the close of the taxable year. If a return is filed late, without an extension, the exempt organization may be subject to penalties and interest.

**Caution:** The due date for paying franchise or income tax and the recycling surcharge is explained below.

### Extension of Time to File

If you are requesting an extension of time to file your federal income tax return, the following treatment applies:

- For exempt organizations taxable as corporations, any extension allowed by the Internal Revenue Service for filing the federal return automatically extends the Wisconsin due date to 30 days after the federal extended due date. *You don't need to submit either a copy of the federal extension or an application for a Wisconsin extension to the Department by the original due date of your return.* However, you must attach a copy of the federal extension to the Wisconsin return that you file.
- For exempt organizations taxable as trusts, any extension allowed by the Internal Revenue Service for filing the federal return automatically extends the Wisconsin due date to the federal due date. You must attach a copy of the federal extension to the Wisconsin return that you file.

If you aren't requesting a federal extension, but you need additional time for Wisconsin, you may obtain a Wisconsin extension as follows:

- Exempt organizations taxable as corporations may receive a 30-day extension by submitting Wisconsin Form IC-830, Application for Extension of Time to File, to the Department on or before the original due date of the return. Attach a copy of Form IC-830 to the Wisconsin return that you file.
- Exempt organizations taxable as trusts may obtain an extension allowable under federal law by (1) estimating their 2004 Wisconsin tax and paying the amount they will owe by the unextended due date of their return, and (2) attaching to Form 4T a completed copy of the appropriate federal extension application form or a statement explaining which federal extension provision is being used.

### Where to File

Mail Form 4T to the Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908. **Exception:** Send amended returns to P.O. Box 8991, Madison, WI 53708-8991.

### When to Pay Franchise or Income Tax and Recycling Surcharge

The franchise or income tax and recycling surcharge must be paid by the 15th day of the 5th month (15th day of the 4th month for employees' trusts, IRAs, and MSAs) following the close of the taxable period, *regardless of the due date of the return.* Exempt organizations may be required to make quarterly estimated payments to prepay their franchise or income tax and recycling surcharge.

An extension for filing the return doesn't extend the time to pay the franchise or income tax and recycling surcharge. Interest will be charged on the tax and surcharge not paid by the original due date. You can avoid interest charges during the extension period by pay-

ing the tax and surcharge due by the original due date. Submit your payment with Wisconsin Form 4-ES, Corporation Estimated Tax Voucher.

During the extension period, 12% annual interest generally applies to the unpaid tax and surcharge. However, if the sum of the net tax and surcharge shown on the return is \$500 or more, 12% annual interest applies only to 10% of the net tax and surcharge. Interest of 18% per year applies to the remainder of the unpaid tax and surcharge. See Form 4U, Part II.

### Payment of Estimated Franchise or Income Tax

If the total of an exempt organization's franchise or income tax and recycling surcharge due is \$500 or more, it generally must make quarterly estimated tax payments using Wisconsin Form 4-ES or by electronic funds transfer. Failure to make required estimated tax payments may result in an interest charge.

An exempt corporation that overpaid its estimated tax may apply for a refund *before* filing its tax return if its overpayment is (1) at least 10% of the expected Wisconsin tax liability and (2) at least \$500. To apply, file Wisconsin Form 4466W, Corporation Application for Quick Refund of Overpayment of Estimated Tax, after the end of the taxable year and before the exempt corporation files its tax return. **Do not** file Form 4466W at the same time as your tax return.

An exempt corporation that has a tax due when filing its tax return as a result of receiving a "quick refund" will be charged 12% annual interest on the amount of unpaid tax from the date the refund is issued to the earlier of the 15th day of the 5th month after the close of the taxable year or the date the tax liability is paid. Any tax that remains unpaid after the unextended due date of the tax return continues to be subject to 18% or 12% annual interest, as appropriate.

### Information Returns That May Be Required

**Form 9b** Report of rents, royalties, and miscellaneous compensation paid to individuals. (Note: You may use federal Forms 1099 instead of Forms 9b. Mail Forms 1099 to the Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908.)

If you must file federal information returns on magnetic media and you file at least 250 Forms 9b with Wisconsin, you generally must file Forms 9b on magnetic media or by electronic transfer. For more information, call (608) 267-3327, e-mail [w2data@dor.state.wi.us](mailto:w2data@dor.state.wi.us), or write to the Magnetic Media Coordinator, Audit Bureau, Wisconsin Department of Revenue, Room 232B, 2135 Rimrock Road, P.O. Box 8906, Madison, WI 53708-8906.

### Internal Revenue Service Adjustments

If any of your federal tax returns are adjusted by the Internal Revenue Service and the adjustments affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net operating loss carryforward, or a Wisconsin capital loss carryforward, you must report the adjustments to the Department of Revenue within 90 days after they become final.

Send a copy of the final federal audit reports and any associated amended Wisconsin returns to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991. If submitting a federal audit report without an amended return, mail it to the Audit

Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, P.O. Box 8906, Madison, WI 53708-8906. Don't attach these items to the tax return for the current year.

### Amended Returns

After you have filed a complete, original tax return, you may file an amended return to correct a 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.

If you file an amended federal return and the changes affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net operating loss carryforward, or a Wisconsin capital loss carryforward, you must file an amended Wisconsin return with the Department of Revenue within 90 days after filing the amended federal return.

To file an amended Wisconsin return, use Form 4T and either check the "amended return" box on the front of the return or clearly mark it "AMENDED RETURN" at the top of the form. Attach an explanation of any changes made. Show computations in detail. If the change involves an item of income, deduction, or credit that you were required to support with a form or schedule on your original return, attach the corrected form or schedule. Also attach a worksheet showing how you figured your refund or additional amount owed.

A claim for refund must be filed within 4 years of 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 4 years after such an assessment. That assessment must have been paid and must not have been protested by filing a petition for redetermination. See Section Tax 2.12, Wisconsin Administrative Code, for more information.

Send amended returns to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991. Don't attach amended returns to other tax returns that you are filing.

### Wisconsin State, County, and Baseball and Football Stadium Use Tax

Exempt organizations that don't hold a Wisconsin Certificate of Exempt Status (CES#) and purchase taxable tangible personal property or taxable services for storage, use, or consumption in (1) Wisconsin, (2) a county that has adopted the 0.5% county tax, (3) a county within the baseball stadium district (Milwaukee, Ozaukee, Racine, Washington, and Waukesha Counties) that has adopted the 0.1% baseball stadium tax, or (4) the football stadium district (Brown County) that has adopted the or 0.5% football stadium tax, without payment of a state, county, or stadium sales or use tax may owe Wisconsin state, county, or stadium use tax and be required to file a Wisconsin sales and use tax return. For more information or forms, e-mail [sales10@dor.state.wi.us](mailto:sales10@dor.state.wi.us), fax your question to (608) 267-1030, call (608) 266-2776, or write to the Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8902, Madison, WI 53708-8902.

### Penalties for Not Filing or Filing Incorrect Returns

If you don't file a Form 4T that you are required to file, or if you file an incorrect Form 4T due to negligence or fraud, interest and penalties may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties may be as much as 100% of the amount of tax not reported on the return. Criminal penalties for filing a false return include a fine of up to \$10,000 and imprisonment.

## Line-by-Line Instructions

*You must complete page 1 of Form 4T and make appropriate entries in the schedules on page 2.* (The numbering corresponds with the line numbers on Form 4T, page 1, unless otherwise indicated.)

**Caution:** The Internal Revenue Service hasn't finalized the 2004 federal Form 990-T at the time of this printing. Therefore, federal line numbers referred to on Form 4T and in these instructions may change.

### Rounding Off to Whole Dollars

Cents may be rounded to the nearest whole dollar by eliminating amounts less than 50 cents and increasing amounts from 50 cents through 99 cents to the next higher dollar.

■ **Period Covered** – File the 2004 return for calendar year 2004 and fiscal years that begin in 2004. For a fiscal year, a 52 to 53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If the exempt organization dissolved, enter the date of dissolution as the ending date.

■ **Name and Address** – If you received a mailing label with the exempt organization's name and address, place it in this area. Make any necessary corrections on the label.

If you didn't receive a booklet with a label, print or type the exempt organization's name and address. Indicate a change in the organization's name or address from that shown on last year's Wisconsin return filed by checking the appropriate box. If you don't check the box to indicate that the name or address differs from the one used in prior years, the change will not be made.

■ **A. Federal Employer Identification Number** – Enter the exempt organization's federal employer identification number (EIN). If you haven't yet applied for a federal EIN, you may do so by filing federal Form SS-4 with the Internal Revenue Service, calling the IRS toll-free number (800) 829-4933, or applying online at [www.irs.gov](http://www.irs.gov).

■ **B. Seller's Permit or Use Tax Number** – Enter the exempt organization's Wisconsin seller's permit, use tax, or consumer's use tax number, if applicable.

■ **C. Wisconsin Employer Identification Number** – Enter the exempt organization's Wisconsin employer identification (withholding) number.

■ **D. Wisconsin Business Activity Code** – Enter the exempt organization's Wisconsin business activity code from the table on back of the front cover of this booklet. **Don't** enter the federal unrelated business code number.

■ **E. Type of Organization** – Check the box that indicates how the organization will be taxed. Failure to check the proper box may result in the incorrect processing of your return.

■ **F. Name of Trustee** – Enter the name of the trustee if the organization is taxable as a trust.

■ **G. State and Year of Incorporation** – Enter the state under whose laws the exempt organization is organized and the year of incorporation (or creation).

■ **H. First Return, Final Return, Short Period – Change in Accounting Period, and Short Period – Stock Purchase or Sale** – If this is the first year that you are filing a Wisconsin return because the exempt organization wasn't in existence or didn't do business in Wisconsin in prior years, check the "First return" box. If the exempt organization ceased to exist or withdrew from Wisconsin during the year, check the "Final return" box. Indicate that a short period return is being filed due to a change in the exempt organization's accounting period or a stock purchase or sale by checking the appropriate box.

■ **I. Amended Return** – If this is an amended return, check the box. Circle the number in front of the lines that you are changing and attach a detailed explanation of the changes made, including any supporting form or schedule.

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**IMPORTANT** – The Wisconsin unrelated business franchise and income tax law is based on the federal Internal Revenue Code (IRC). Although federal unrelated business taxable income is indicated as the starting point on the Wisconsin return, Wisconsin unrelated business taxable income for taxable years that begin in 2004 must be determined using the Internal Revenue Code as amended to December 31, 2002, with the exceptions listed below. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes.

### Computing Federal Taxable Income for Wisconsin Purposes

**Exceptions:** The following federal law changes *do not apply* for Wisconsin franchise and income tax purposes.

- Public Law 106-519, FSC Repeal and Extraterritorial Income Exclusion Act of 2000, enacted November 15, 2000, relating to the repeal of the foreign sales corporation treatment and the allowance of an exclusion for extraterritorial income.
- Section 162 of Public Law 106-554, Community Renewal Tax Relief Act of 2000, enacted December 21, 2000, relating to the expensing of environmental remediation costs and the extension of the termination date.
- Section 165 of Public Law 106-554, Community Renewal Tax Relief Act of 2000, enacted December 21, 2000, relating to the enhanced deduction for corporate donations of computer technology and the extension of the termination date.
- Public Law 106-573, Installment Tax Correction Act of 2000, enacted December 28, 2000, relating to the restoration of the installment method of accounting for accrual basis taxpayers. For Wisconsin purposes, accrual basis taxpayers cannot use the installment method for reporting sales and other dispositions occurring on or after December 17, 1999. Instead, gain from the sale of property must be recognized in the year of the sale, rather than when the payments are received.
- Section 101 of Public Law 107-147, Job Creation and Worker Assistance Act of 2002, enacted March 9, 2002, relating to the 30% bonus depreciation allowance for qualified property acquired after September 10, 2001.

Federal law changes enacted after December 31, 2002, won't apply for Wisconsin purposes unless subsequently adopted by the Wisconsin Legislature. For example, Public Law 108-27, Jobs and Growth

Tax Relief Reconciliation Act of 2003, enacted May 28, 2003, *does not apply* for Wisconsin purposes. As a result, the increase in the section 179 deduction from \$25,000 to \$100,000, with inflation adjustments, and the increase in the additional first-year depreciation deduction to 50% of the cost of qualified property may not be claimed on your Wisconsin return. Other federal laws that do not apply include Public Law 108-311, Working Families Tax Relief Act of 2004, enacted October 4, 2004, and Public Law 108-357, American Jobs Creation Act of 2004, enacted October 22, 2004.

### Depreciation Differences

For property placed in service in taxable years beginning on or after January 1, 2004, you must compute depreciation or amortization under the Internal Revenue Code as amended to December 31, 2000. For qualified property acquired after September 10, 2001, you may not claim the federal 30% bonus depreciation. The 50% additional first-year depreciation deduction may not be claimed for 50% bonus property acquired after May 5, 2003. Please provide a schedule detailing any differences between federal and Wisconsin depreciation amounts.

**Note:** An asset placed in service before 2004 must continue to be depreciated or amortized under the method allowable for Wisconsin purposes for the year in which it was placed in service.

### Accounting for Differences

Adjustments may be necessary to account for differences between amounts reportable for federal and Wisconsin purposes. Exempt organizations taxable as trusts must show these adjustments on Schedule V or Schedule W. Exempt organizations taxable as corporations should see the instructions for line 1 below.

**CAUTION:** Exempt organizations taxable as trusts must skip lines 1 through 10 and begin on line 11.

■ **Line 1. Federal Unrelated Business Taxable Income** – Exempt organizations taxable as corporations enter the amount from federal Form 990-T, line 34. This is federal unrelated business taxable income after the net operating loss deduction and special deductions. Addition and subtraction modifications generally aren't made for exempt organizations taxable as corporations. However, all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in **Wisconsin** must be reported to Wisconsin.

**Note:** Show losses by putting the amount in parentheses.

**Caution:** If any changes to the Internal Revenue Code or depreciation differences described above affect the computation of federal unrelated business taxable income but don't apply for Wisconsin purposes, recompute the amount on Form 990-T, line 34. Enter the recomputed unrelated business taxable income on Form 4T, line 1. Attach a schedule to Form 4T showing your computation.

■ **Lines 2 through 7. Apportionment Data** – If using the apportionment method, complete Wisconsin Form 4B and enter the amounts requested. See the instructions for Form 4B (page 10). If using the separate accounting method, don't complete lines 2 through 6. Instead, see the instructions for Separate Accounting Data (page 13) and enter the Wisconsin unrelated business taxable income on line 7.

**Note:** Exempt organizations engaged in an unrelated trade or business solely in Wisconsin, should skip lines 2 through 6. Instead, enter the amount from line 1 on line 7.

■ **Line 8. Gross Tax** – Enter 7.9% of the Wisconsin unrelated business taxable income reported on line 7.

■ **Line 9. Nonrefundable Credits** – Complete Schedule X, page 2, and enter the available credit.

For purposes of determining the carryover (if any) of each credit, they must be applied against the gross tax in the following order:

1. Manufacturer's sales tax credit
2. Dairy investment credit
3. Research expense credit
4. Development zones research credit
5. Research facilities credit
6. Community development finance credit
7. Development zones jobs credit
8. Development zones sales tax credit
9. Development zones investment credit, including development opportunity zone investment credit
10. Development zones location credit
11. Development opportunity zone or agricultural development zone capital investment credit
12. Development zones day care credit
13. Development zones environmental remediation credit
14. Development zones credit
15. Technology zone credit
16. Supplement to federal historic rehabilitation tax credit

## Schedule X

*Line 1.* Manufacturer's Sales Tax Credit – Enter the available manufacturer's sales tax credit.

Exempt corporations engaged in manufacturing in Wisconsin as an unrelated trade or business activity may claim a credit for Wisconsin state, county, and baseball and football stadium sales and use taxes paid on fuel and electricity consumed in manufacturing tangible personal property.

In addition, an exempt corporation that owns an interest in a pass-through entity, such as a partnership, which is engaged in manufacturing in Wisconsin may claim its share of the entity's manufacturer's sales tax credit computed for the entity's taxable years beginning on or after January 1, 1998. The pass-through credit may be offset only against the tax imposed on the exempt corporation's share of the entity's net income. Use Schedule Z-1 to figure the allowable credit from pass-through entities.

Manufacturing has the meaning designated in sec. 77.54(6m), Wis. Stats., which states in part that "manufacturing" is the production by machinery of a new article with a different form, use, and name from existing materials by a process popularly regarded as manufacturing.

The credit is a nonrefundable credit. To the extent that the credit cannot be used to reduce the tax liability for the current year, it may be offset against the tax liability of the subsequent year and each succeeding year up to 20 years, for credits computed by exempt cor-

**Line-by-Line Instructions** (continued)

porations for taxable years beginning on or after January 1, 1988. The 20-year carryforward period applies to credits computed by pass-through entities for taxable years beginning on or after January 1, 1998.

For information on how to compute the credit, obtain the 2004 Wisconsin Form 4 and instructions. Figure the credit as explained in the instructions for Form 4, Schedule Z. However, the Wisconsin state (and county and baseball and football stadium, if applicable) sales and use taxes that may be used to compute the credit must have been paid on fuel and electricity consumed in manufacturing in Wisconsin in the unrelated trade or business activity. Attach to Form 4T a schedule similar to Form 4, Schedule Z (and Schedule Z-1, if applicable), showing how you computed the credit.

*Line 2.* Dairy Investment Credit – Enter the dairy investment credit from Schedule DI, line 5.

Exempt corporations that pay certain amounts for dairy farm modernization or expansion of their dairy farm in Wisconsin as part of an unrelated trade or business may claim a credit.

*Line 3.* Research Expense Credit – Enter the research expense credit from Schedule R, line 30.

Exempt corporations that increase qualified research expenses in Wisconsin as part of an unrelated trade or business activity may claim a credit.

*Line 4.* Research Facilities Credit – Enter the research facilities credit from Schedule R, line 34.

Exempt corporations that incur expenses to construct and equip new research facilities in Wisconsin or to expand existing facilities in Wisconsin as part of an unrelated trade or business activity may claim a credit.

*Line 5.* Community Development Finance Credit – Enter the available community development finance credit.

Exempt corporations that make contributions to the Wisconsin Housing and Economic Development Authority and, in the same year, purchase common stock in the Wisconsin Community Development Finance Company as part of an unrelated trade or business activity may claim a credit.

The credit is nonrefundable and is equal to 75% of the purchase price of the stock, but may not exceed 75% of the amount that was contributed to the Wisconsin Community Development Finance Authority. Any unused credit may be offset against tax liabilities of the subsequent years, up to 15 years.

*Line 6.* Development Zones Jobs Credit – Enter the development zones jobs credit carryover from Schedule DC, line 123.

*Line 7.* Development Zones Sales Tax Credit – Enter the development zones sales tax credit carryover from Schedule DC, line 126.

*Line 8.* Development Zones Investment Credit – Enter the total of the development opportunity zone investment credit and any development zones investment credit carryover from Schedule DC, line 138.

*Line 9.* Development Zones Research Credit – Enter the development zones research credit carryover from Schedule DC, line 101.

*Line 10.* Development Zones Location Credit – Enter the development zones location credit carryover from Schedule DC, line 140.

*Line 11.* Development Zone Capital Investment Credit – Enter the development opportunity zone or agricultural development zone capital investment credit from Schedule DC, line 149.

*Line 12.* Development Zones Day Care Credit – Enter the development zones day care credit carryover from Schedule DC, line 151.

*Line 13.* Development Zones Environmental Remediation Credit – Enter the development zones environmental remediation credit carryover from Schedule DC, line 154.

*Line 14.* Development Zones Credit – Enter the development zones credit from Schedule DC, line 168.

Exempt corporations doing business in Wisconsin development, development opportunity, enterprise development, or agricultural development zones may be eligible for tax credits based on expenditures for environmental remediation and job creation or retention. The Wisconsin Department of Commerce administers the Wisconsin development zones programs. For more information about the programs, visit the Department of Commerce web site at [www.commerce.state.wi.us/CD/CD-bed.html](http://www.commerce.state.wi.us/CD/CD-bed.html), write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970, or call (608) 266-3751.

*Line 15.* Technology Zone Credit – Enter the technology zone credit from Schedule TC, line 8.

Exempt corporations doing business in Wisconsin technology zones may be eligible for a tax credit based on the property taxes paid, capital investments made, and jobs created. The Department of Commerce administers the Wisconsin technology zone program. For more information about the program, visit the Department of Commerce web site at [www.commerce.state.wi.us/CD/CD-bed-tz-general.html](http://www.commerce.state.wi.us/CD/CD-bed-tz-general.html), write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970, or call (608) 266-2688.

**Note:** Each of these credits (items 1 through 15) must be included as income in the year computed. This is true whether the entire amount of the credits can be claimed during the taxable year or is carried forward to future years.

*Line 16.* Supplement to Federal Historic Rehabilitation Tax Credit – Enter the supplement to the federal historic rehabilitation tax credit from Schedule HR, line 7.

Exempt corporations that rehabilitate certified historic structures located in Wisconsin and used for unrelated trade or business purposes may claim a credit. The Wisconsin Historical Society administers the historic preservation program. For more information about this program, visit the Historical Society's web site at [www.wisconsinhistory.org/hp/buildings](http://www.wisconsinhistory.org/hp/buildings), write to the Division of Historic Preservation, Wisconsin Historical Society, 816 State Street, Madison, WI 53706-1488, or call (608) 264-6500.

*Line 17.* Add lines 1 through 16. This is the total available nonrefundable credits.

■ **Line 10. Net Tax** – Subtract line 9 from line 8. If line 9 is more than line 8, enter zero.

**CAUTION:** Exempt organizations taxable as corporations must skip lines 11 through 18 and go on to line 19.

■ **Line 11. Federal Unrelated Business Taxable Income** – Exempt organizations taxable as trusts enter the amount from federal Form 990-T, line 34. This is federal unrelated business taxable income after the net operating loss deduction and special deductions.

**Note:** Show losses by putting the amount in parentheses.

**Caution:** If any changes to the Internal Revenue Code described on page 4, or depreciation differences described on page 5 affect the computation of federal unrelated business taxable income but don't apply for Wisconsin purposes, make adjustments on Schedule V or Schedule W, as appropriate, to account for the differences.

■ **Line 12. Additions** – Federal unrelated business taxable income on Form 4T, line 11, may include items that aren't deductible for Wisconsin tax purposes, or it may not include items that are taxable for Wisconsin tax purposes. Complete Schedule V, page 2, and enter the total.

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## Schedule V

*Line 1.* Enter interest income, less related expenses, received on state and municipal obligations that was excluded from federal unrelated business taxable income, except interest which is by law exempt from Wisconsin taxation (such as interest from obligations of the government of Puerto Rico). Enter only the state or municipal interest that is considered unrelated business taxable income.

*Line 2.* Enter the amount of taxes deducted from federal unrelated business taxable income under IRC section 164.

*Line 3.* If federal unrelated business taxable income includes capital gains or losses, complete Wisconsin Schedule WD (Form 2) to determine if an adjustment is necessary to arrive at Wisconsin unrelated business taxable income.

For example, an adjustment may be required because Wisconsin law limits deductions for net capital losses to \$500.

*Line 4.* Enter the amount of any federal net operating loss carryover.

*Line 5.* Enter any transitional adjustments required by sec. 71.05(13), Wis. Stats., to account for differences between the federal and Wisconsin bases of changing basis assets (those subject to depreciation or amortization). Attach a schedule showing the computation of each transitional adjustment made.

*Line 6.* Enter the sum of the trust's manufacturer's sales tax credit computed (from Form 4, Schedule Z) plus the credits passed through from other entities.

*Line 7.* Enter the development zones credit computed (from 2004 Wisconsin Schedule DC, lines 5, 11, and 19) to the extent that the amount isn't included in federal unrelated business taxable income.

*Line 8.* Enter the farmland preservation credit and farmland tax relief credit received during the taxable year that aren't included in federal unrelated business taxable income.

*Line 9.* Enter any other amount subject to Wisconsin taxation, less any amount allocable to it, which has been excluded or deducted in the computation of federal unrelated business taxable income.

For example, enter all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in Wisconsin.

■ **Line 14. Subtractions** – Federal unrelated business taxable income on Form 4T, line 11, may not include items that are deductible for Wisconsin tax purposes, or it may include items that aren't taxable for Wisconsin tax purposes. Complete Schedule W, page 2, and enter the total.

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## Schedule W

*Line 1.* Enter interest and dividend income, less related expenses, received on obligations and certain securities of the United States government that was included in federal unrelated business taxable income and is exempt from state income taxation.

*Line 2.* If federal unrelated business taxable income includes capital gains or losses, complete Wisconsin Schedule WD (Form 2) to determine if an adjustment is necessary to arrive at Wisconsin unrelated business taxable income.

For example, an adjustment may be required because Wisconsin law allows an exclusion of 60% of the net capital gain from assets held more than one year.

*Line 3.* Enter the amount of any Wisconsin net operating loss carryforward. The Wisconsin net operating loss is the federal net operating loss plus or minus modifications required for Wisconsin tax purposes. Net operating losses from years before the exempt organization became subject to Wisconsin income taxation can't be included on line 3.

*Line 4.* Enter any transitional adjustment required by sec. 71.05(13), Wis. Stats., to account for differences between the federal and Wisconsin bases of changing basis assets (those subject to depreciation or amortization). Attach a schedule showing the computation of each transitional adjustment.

*Line 5.* Enter any amount not subject to Wisconsin taxation that was included in federal unrelated business taxable income or any deduction allowed for Wisconsin that wasn't deducted federally (such as development zones investment credit recaptured).

■ **Line 16. Gross Tax** – Figure the tax on the Wisconsin unrelated business taxable income on line 15 using the tax table that begins on page 14.

**Line-by-Line Instructions** (continued)

■ **Line 17. Nonrefundable Credits** – Complete Schedule X, page 2, and enter the available credit.

For purposes of determining the carryover (if any) of each credit, they must be applied against the gross tax in the following order:

1. Supplement to federal historic rehabilitation tax credit
2. Manufacturer's sales tax credit
3. Dairy investment credit
4. Development zones jobs credit
5. Development zones sales tax credit
6. Development zones investment credit, including development opportunity zone investment credit
7. Development zones research credit
8. Development zones location credit
9. Development opportunity zone or agricultural development zone capital investment credit
10. Technology zone credit
11. Development zones day care credit
12. Development zones environmental remediation credit
13. Development zones credit

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**Schedule X**


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**Caution:** *Don't enter amounts on Schedule X, lines 3 through 5. These credits are available only to exempt organizations taxable as corporations.*

*Line 1.* Manufacturer's Sales Tax Credit – Enter the available manufacturer's sales tax credit.

Exempt organizations taxable as trusts that are engaged in manufacturing in Wisconsin as an unrelated trade or business activity may claim a credit for Wisconsin state, county, and baseball and football stadium sales and use taxes paid on fuel and electricity consumed in manufacturing tangible personal property.

In addition, an exempt organization taxable as a trust that owns an interest in a pass-through entity, such as a partnership, which is engaged in manufacturing in Wisconsin may claim its share of the entity's manufacturer's sales tax credit computed for the entity's taxable years beginning on or after January 1, 1998. The pass-through credit may be offset only against the tax imposed on the exempt organization's share of the entity's net income.

Manufacturing has the meaning designated in sec. 77.54(6m), Wis. Stats., which states in part that "manufacturing" is the production by machinery of a new article with a different form, use, and name from existing materials by a process popularly regarded as manufacturing.

The credit is a nonrefundable credit. To the extent that the credit cannot be used to reduce the tax liability for the current year, it may be offset against the tax liability of the subsequent year and each succeeding year up to 20 years for credits computed for taxable years beginning on or after January 1, 1998.

For information on how to compute the credit, obtain the 2004 Schedule MS, Manufacturer's Sales Tax Credit. Figure the credit as explained in the instructions for Schedule MS. However, the Wis-

consin state (and county and baseball and football stadium, if applicable) sales and use taxes that may be used to compute the credit must have been paid on fuel and electricity consumed in manufacturing in Wisconsin in the unrelated trade or business activity. Attach Schedule MS to Form 4T.

*Line 2.* Dairy Investment Credit – Enter the dairy investment credit from Schedule DI, line 5.

Exempt trusts that pay certain amounts for dairy farm modernization or expansion of their dairy farm in Wisconsin as part of an unrelated trade or business may claim a credit.

*Line 6.* Development Zones Jobs Credit – Enter the development zones jobs credit carryover from Schedule DC, line 48.

*Line 7.* Development Zones Sales Tax Credit – Enter the development zones sales tax credit carryover from Schedule DC, line 51.

*Line 8.* Development Zones Investment Credit – Enter the total of the development opportunity zone investment credit and any development zones investment credit carryover from Schedule DC, line 63.

*Line 9.* Development Zones Research Credit – Enter the development zones research credit carryover from Schedule DC, line 65.

*Line 10.* Development Zones Location Credit – Enter the development zones location credit carryover from Schedule DC, line 68.

*Line 11.* Development Zone Capital Investment Credit – Enter the development opportunity zone or agricultural development zone capital investment credit from Schedule DC, line 77.

*Line 12.* Development Zones Day Care Credit – Enter the development zones day care credit carryover from Schedule DC, line 79.

*Line 13.* Development Zones Environmental Remediation Credit – Enter the development zones environmental remediation credit carryover from Schedule DC, line 82.

*Line 14.* Development Zones Credit – Enter the development zones credit from Schedule DC, line 96.

Exempt organizations taxable as trusts doing business in Wisconsin development, development opportunity, enterprise development, or agricultural development zones may be eligible for tax credits based on expenditures for environmental remediation and job creation or retention. The Wisconsin Department of Commerce administers the Wisconsin development zones programs. For more information about the programs, visit the Department of Commerce web site at [www.commerce.state.wi.us/CD/CD-bed.html](http://www.commerce.state.wi.us/CD/CD-bed.html), write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970, or call (608) 266-3751.

*Line 15.* Technology Zone Credit – Enter the technology zone credit from Schedule TC, line 8.

Exempt organizations taxable as trusts doing business in Wisconsin technology zones may be eligible for a tax credit based on the

property taxes paid, capital investments made, and jobs created. The Department of Commerce administers the Wisconsin technology zone program. For more information about the program, visit the Department of Commerce web site at [www.commerce.state.wi.us/CD/CD-bed-tz-general.html](http://www.commerce.state.wi.us/CD/CD-bed-tz-general.html), write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970, or call (608) 266-2688.

**Note:** Each of the above credits (lines 1 through 15) must be included as income in the year computed. This is true whether the entire amount of the credits can be claimed during the taxable year or is carried forward to subsequent years.

**Line 16.** Supplement to Federal Historic Rehabilitation Tax Credit – Enter the supplement to the federal historic rehabilitation tax credit from Schedule HR, line 7.

Exempt trusts that rehabilitate certified historic structures located in Wisconsin and used for unrelated trade or business purposes may claim a credit. The Wisconsin Historical Society administers the historic preservation program. For more information about this program, visit the Historical Society’s web site at [www.wisconsinhistory.org/hp/buildings](http://www.wisconsinhistory.org/hp/buildings), write to the Division of Historic Preservation, Wisconsin Historical Society, 816 State Street, Madison, WI 53706-1488, or call (608) 264-6500.

**Line 17.** Add lines 1, 2, and 6 through 16. This is the total available nonrefundable credits.

■ **Line 18. Net Tax** – Subtract line 17 from line 16. If line 17 is more than line 16, enter zero.

■ **Line 19.** Enter the amount from line 10 or line 18, as appropriate.

■ **Line 20. Recycling Surcharge** – Figure the surcharge as explained below.

**Exempt organizations taxable as corporations:**

Enter the greater of \$25 or 3% (0.03) of the gross tax on line 8, but not more than \$9,800.

**Note:** The recycling surcharge does not apply to exempt organizations taxable as corporations that have less than \$4 million of gross receipts from all unrelated trade or business activities for federal income tax purposes (as defined on page 1).

**Exempt organizations taxable as trusts:**

If gross receipts from all farm and nonfarm unrelated trade or business activities for federal income tax purposes are \$4 million or more, enter the greater of \$25 or 0.2% (0.002) of the Wisconsin unrelated business taxable income on line 15, but not more than \$9,800.

**Exception:** For trusts engaged in both farming and nonfarming activities, exclude any net farm profit (loss) that is included in the amount reported on line 15 when calculating the recycling surcharge.

■ **Line 21. Endangered Resources Donation** – *Exempt organizations taxable as corporations:* Your donation supports the preservation and management of more than 200 endangered and threatened Wis-

consin plants and animals. It helps ensure a future for trumpeter swans, timber wolves, calypso orchids, and Karner blue butterflies, to name a few. It also helps protect Wisconsin’s finest remaining examples of prairies, forests, and wetlands.

Support endangered resources in Wisconsin. Fill in line 21 with the amount you wish to donate. Your gift will either reduce your refund or be added to tax due. Or, send a check directly to the Endangered Resources Fund, Department of Natural Resources, P.O. Box 7921, Madison WI 53707-7921.

■ **Line 23. Estimated Tax Payments** – Enter estimated tax payments made or overpayments applied from prior years’ returns. Subtract any “quick refund” applied for on Form 4466W.

**Amended Return:** If this is an amended return, enter the tax and recycling surcharge previously paid.

■ **Line 24. Refundable Credits** – Complete Schedule Y, page 2, and enter the total available credit.

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## Schedule Y

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**Note:** *Exempt organizations taxable as corporations don’t enter an amount on Schedule Y, line 3. This credit is available only to exempt organizations taxable as trusts.*

**Line 1.** Farmland Preservation Credit – Enter the farmland preservation credit from Schedule FC, line 16.

Exempt corporations organized under the laws of Wisconsin and Wisconsin resident trusts that own and operate Wisconsin farmland subject to agricultural use restrictions in the form of a zoning ordinance or a farmland preservation agreement, as provided in Chapter 91, Wis. Stats., may claim a credit.

**Line 2.** Farmland Tax Relief Credit – Enter the farmland tax relief credit from Schedule FT, line 6.

Exempt corporations organized under the laws of Wisconsin and Wisconsin resident trusts that own farmland located in Wisconsin may claim a credit.

**Note:** The farmland credits must be included in income in the year of receipt.

**Line 3.** Net Income Tax Paid to Other States – Wisconsin resident trusts may claim a credit for income tax paid to another state or the District of Columbia, subject to the following requirements.

- The income taxed by the other state must be included in Wisconsin unrelated business taxable income.
- The credit claimed must be for the net amount of tax paid to the other state. (This may be more or less than the amount paid as estimated tax.)
- The amount of credit may not exceed the amount of Wisconsin tax shown on line 18.
- A copy of the other state’s tax return must be submitted with Form 4T.

*Line 4.* Add lines 1 through 3. This is the total available refundable credits.

■ **Line 26. Interest, Penalty, and Late Fee Due** – Enter any interest, penalty, and late fee due from Form 4U, line 17 or 26.

**Amended Return – Refund Claimed:** If you previously were assessed interest for underpayment of estimated taxes, complete an amended Form 4U, Part I, based on the total of the amounts shown on lines 19 and 20. Enter the difference between the underpayment interest from the amended Form 4U, line 17, and the amount you previously paid on line 26. Show an overpayment in parentheses. Attach Form 4U to your amended return. Otherwise, leave line 26 blank. The Department will compute interest on the amount of refund approved.

**Amended Return – Additional Amount Owed:** Use the worksheet included in the Form 4 or 5 instructions to calculate the interest owed.

**Caution:** Additional calculations may be required if your original return was previously amended or adjusted by the Department. Otherwise, the Department will compute the interest on the tax owed.

■ **Line 27. Tax Due** – If the total of lines 22 and 26 is larger than line 25, enter the amount owed. Attach your check to the front of Form 4T or pay by electronic funds transfer.

■ **Line 28. Overpayment** – If line 25 is larger than the total of lines 22 and 26, enter the overpayment.

■ **Line 29. 2005 Estimated Tax** – Enter the amount of any overpayment from line 28 that is to be credited to the exempt organization's 2005 estimated tax. The balance of any overpayment will be refunded.

**Amended Return:** If you have already filed your 2005 return, enter the overpayment that you claimed as a credit on your 2005 return from your previously filed original or amended 2004 return. Otherwise, you may allocate the overpayment from line 28 between line 29 and line 30 as you choose.

■ **Line 31. Total Gross Receipts** – Enter the “gross receipts from all unrelated trade or business activities” including gross receipts, gross sales, the gross sales price from the disposition of capital assets and business assets, gross rents, gross income from unrelated debt-financed property, gross interest, annuities, royalties, and rents from controlled organizations, gross investment income, gross exploited exempt activity income, gross advertising income, gross receipts passed through from other entities, and all other receipts that are included in unrelated business taxable income for Wisconsin tax purposes.

■ **Additional Information Required** – Answer questions 1 through 6 on the back of Form 4T.

■ **Signatures** – An officer or trustee of the exempt organization must sign the form at the bottom of page 1. If the return is prepared by someone other than an employee of the exempt organization, the individual who prepared the return must sign the form, by hand, in the space provided for the preparer's signature and furnish the preparer's federal employer identification number. A self-employed individual must enter “SSN” and his or her social security number in the space for the preparer's federal employer identification number.

■ **Attachments** – Attach a copy of each of the following documents:

- Your federal Form 990-T with all supporting schedules.
- Any other required Wisconsin forms, schedules, or statements. Include a list of your solely owned LLCs.
- *Any extension of time to file your return.*

**Amended Return:** If this is an amended return, attach an explanation of the changes made and any supporting forms or schedules. Also attach a worksheet showing how you figured your additional refund or additional amount owed. Send the amended return to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991.

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## Form 4B – Apportionment Data

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### What Is Apportionment

Under the apportionment method, an exempt organization shows all income and deductions from unrelated trade or business activities for the organization as a whole and then assigns a part to Wisconsin according to a formula that determines Wisconsin unrelated business taxable income.

### Who Must Use Apportionment

An exempt organization engaged in unrelated trade or business activities in and outside Wisconsin is required to report a portion of its total organization unrelated business taxable income to Wisconsin using the apportionment method if its Wisconsin operations are a part of a unitary business, unless the Department gives permission to use separate accounting. To use the apportionment method, an exempt organization must have unrelated trade or business activity sufficient to create nexus in Wisconsin and at least one other state or foreign country.

“Nexus” means that an exempt organization's unrelated trade or business activity is of such a degree that the state or foreign country has jurisdiction to impose an income tax or franchise tax measured by net income. Under Public Law 86-272, a state can't impose an income tax or franchise tax based on net income on an exempt organization selling tangible personal property if the exempt organization's only activity in the state is the solicitation of orders, which orders are approved outside the state and are filled by delivery from a point outside the state.

### What Is a Unitary Business

A unitary business is one that operates as a unit and can't be segregated into independently operating divisions or branches. The operations are integrated, and each division or branch is dependent upon or contributory to the operation of the business as a whole. It isn't necessary that each division or branch operating in Wisconsin contribute to the activities of all divisions or branches outside Wisconsin.

### What Is Nonapportionable Unrelated Business Taxable Income

Nonapportionable unrelated business taxable income is that income which is allocable directly to a particular state. It includes income or loss derived from the sale of nonbusiness real or tangible personal property or from rentals and royalties from nonbusiness real or tan-

gible personal property with respect to an unrelated trade or business activity. This income is assigned to the state where the property is located.

All income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in **Wisconsin** shall be allocated to Wisconsin.

Total nonapportionable unrelated business taxable income (loss) is removed from total organization unrelated business taxable income before the apportionment percentage is applied. The Wisconsin nonapportionable unrelated business taxable income (loss) is then combined with the Wisconsin apportionable unrelated business taxable income to arrive at Wisconsin unrelated business taxable income.

### What Is the Apportionment Percentage

For unitary, multistate, exempt organizations, the apportionment percentage is determined by the weighted average of the following three ratios:

1. Wisconsin tangible property to total organization tangible property with respect to unrelated trade or business activities.
2. Wisconsin payroll to total organization payroll with respect to unrelated trade or business activities.
3. Wisconsin sales to total organization sales from unrelated trade or business activities. (This ratio is double-weighted.)

### Corporate Partners or LLC Members

An exempt corporation that is a general or limited partner includes its share of the numerator and denominator of the partnership's apportionment factors in the numerator and denominator of its apportionment factors. An exempt corporation that is a member of a limited liability company (LLC) treated as a partnership for federal tax purposes includes its share of the numerator and denominator of the LLC's apportionment factors in the numerator and denominator of its apportionment factors.

**Note:** Income from a partnership or LLC may be nontaxable under the principles of the U.S. Supreme Court decision in *Allied-Signal v. Director, Div. of Taxation*, 504 U.S. 768 (1992), if the investment is passive and does not serve an operational function. In this case, the exempt corporation would not include its share of the partnership's or LLC's apportionment factors in the numerator and denominator of its apportionment factors.

## Line-by-Line Instructions for Form 4B

**Note:** Enter amounts on Form 4B relating only to the exempt organization's unrelated trade or business activities. "Total company" refers to the unrelated trade or business activities of the entire exempt organization.

■ **Line 1.** Enter all profits and losses from disposals of nonbusiness tangible property in the appropriate column or columns. Such profits and losses are nonapportionable and follow the situs of the property.

Also enter on line 1 all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in **Wisconsin**. This income is nonapportionable and must be allocated to Wisconsin.

■ **Line 2.** Enter rents and royalties received on nonbusiness tangible property in the appropriate column or columns. These are nonapportionable and follow the situs of the property.

■ **Line 3.** Enter any expenses that are directly or indirectly related to rents and royalties reported on line 2. Since such income is nonapportionable, the related expenses are nonapportionable.

■ **Line 5.** Enter the total net nonapportionable unrelated business taxable income or loss for both Wisconsin and the total company. Also, enter on Form 4T, line 2, the total company net nonapportionable unrelated business taxable income. Enter on Form 4T, line 6, the Wisconsin net nonapportionable unrelated business taxable income.

■ **Lines 6 through 13.** Enter the undepreciated original cost of tangible property owned and used in producing apportionable unrelated business taxable income at the beginning and at the end of the taxable year. Group the property into the general categories listed for both Wisconsin and the total company.

Don't include construction in progress, idle property, or property used in producing nonapportionable unrelated business taxable income. Such property isn't used in the production of apportionable unrelated business taxable income and, therefore, it isn't includable in the property factor.

**Note:** If any major acquisitions or dispositions occurred within the taxable year, the average monthly balances of property may be used (or required by the Department) instead of the average of the beginning and ending balance. In this case, attach a separate schedule showing the calculation rather than completing lines 6 through 13.

■ **Line 14.** Add lines 13a and 13b for Wisconsin property and for total company property, and divide each of these totals by 2. This is the average owned property for Wisconsin and the total company.

■ **Line 15.** Multiply the net annual rental for property used in the production of apportionable unrelated business taxable income by 8 and enter the result. "Net annual rental" is the annual rental paid less any annual rental received from subrentals unless this results in a negative or clearly inaccurate valuation. Net annual rental doesn't include incidental day-to-day expenses such as hotel or motel accommodations, daily rentals of autos, or royalties based on extraction of natural resources.

If the taxable year covers a period of less than 12 months, the net rent paid for the short period must be annualized. However, if the rental term is for less than 12 months, the rent must be adjusted accordingly.

Leases are given the same treatment in computing the property factor as they are in computing unrelated business taxable income. Leases that have been capitalized in computing unrelated business taxable income are included as property owned and used for property factor purposes. All other lease payments are included in the rentals times 8 computation.

■ **Line 16.** Enter the total Wisconsin and total company property. Divide the Wisconsin property by the total company property and enter the percentage.

**Line-by-Line Instructions** (continued)

■ **Line 17.** Enter, for Wisconsin and the total company, the compensation paid to the company's own employees for the performance of personal services. The compensation must be related to the production of apportionable unrelated business taxable income. Compensation related to the operation, maintenance, protection, or supervision of property used in the production of both apportionable and nonapportionable unrelated business taxable income or losses must be prorated, and only the portion related to the production of apportionable unrelated business taxable income is included for Wisconsin and the total company. Compensation includes wages, salaries, commissions, and any other form of remuneration paid to employees.

Compensation is paid in Wisconsin (included in the numerator of the payroll factor) if –

- The individual's service is performed entirely in Wisconsin.
- The individual's service is performed in and outside Wisconsin, but the service performed outside Wisconsin is incidental to the individual's service in Wisconsin.
- A portion of the service is performed in Wisconsin and the base of operations of the individual is in Wisconsin.
- A portion of the service is performed in Wisconsin and, if there is no base of operations, the place from which the individual's service is directed or controlled is in Wisconsin.
- A portion of the service is performed in Wisconsin and neither the base of operations of the individual nor the place from which the service is directed or controlled is in any state in which some part of the service is performed, but the individual's residence is in Wisconsin.
- The individual is neither a resident of nor performs services in Wisconsin but is directed or controlled from an office in Wisconsin and returns to Wisconsin periodically for business purposes and the state in which the individual resides doesn't have jurisdiction to impose franchise or income taxes on the employer.

An individual is considered to be performing a service in Wisconsin during the year if that individual spends any portion of at least 5 days during the exempt organization's taxable year in Wisconsin performing services.

■ **Line 18.** Enter management or service fees paid to a related corporation for the performance of personal services. The fees must be related to the production of apportionable unrelated business taxable income. Payments made to independent contractors aren't includable.

■ **Line 19.** Enter the total Wisconsin and total company payroll. Divide the Wisconsin payroll by the total company payroll and enter the percentage.

■ **Lines 20 through 25.** For purposes of the sales factor, sales include, but aren't limited to, the following items related to the production of unrelated business taxable income:

- Gross receipts from the sale of inventory.
- Gross receipts from the operation of farms, mines, and quarries.
- Gross receipts from the sale of scrap or by-products.

- Gross commissions.
- Gross receipts from personal and other services.
- Gross rents from real property or tangible personal property.
- Interest on trade accounts and trade notes receivable.
- A partner's share of the partnership's gross receipts or a member's share of the limited liability company's gross receipts.
- Gross management fees.
- Gross royalties from income producing activities.
- Gross franchise fees from income producing activities.

"Gross receipts" means gross sales less returns and allowances, plus service charges, freight, carrying charges, or time-price differential charges incidental to the sales. Federal and state excise taxes, including sales and use taxes, are included as part of the receipts if the taxes are passed on to the buyer or included as part of the selling price of the product.

The following items are among those not included for sales factor purposes:

- Gross receipts and gain or loss from the sale of tangible business assets, except receipts from the sale of inventory, scrap, or by-products or from the operation of a farm, mine, or quarry.
- Gross receipts and gain or loss from the sale of nonbusiness real or tangible personal property.
- Gross rents and rental income or loss from real property or tangible personal property if that real property or tangible personal property isn't used in the production of unrelated business taxable income.
- Royalties from nonbusiness real property or nonbusiness tangible personal property.
- Proceeds and gain or loss from the redemption of securities.
- Interest, except interest on trade accounts and trade notes receivable, and dividends.
- Gross receipts and gain or loss from the sale of intangible assets, except inventory.
- Dividends deductible in determining unrelated business taxable income.
- Gross receipts and gain or loss from the sale of securities.
- Proceeds and gain or loss from the sale of receivables.
- Refunds, rebates, and recoveries of amounts previously expended or deducted.
- Foreign exchange gain or loss.
- Royalties and income from passive investments in patents, copyrights, trademarks, trade names, plans, specifications, blueprints, processes, techniques, formulas, designs, layouts, patterns, drawings, manuals, and technical know-how.
- Pari-mutuel wager winnings and purses.
- Other items not includable in apportionable unrelated business taxable income.

**Enter on lines 20a and 20b** the appropriate Wisconsin destination sales. Gross receipts from the sales of tangible personal property, except sales to the federal government, are Wisconsin sales if the property is delivered or shipped to a purchaser in Wisconsin. Sales of tangible personal property picked up by the purchaser, or the purchaser's agent, at the seller's Wisconsin business location and immediately transported to the purchaser's out-of-state business location aren't Wisconsin sales. However, if the seller doesn't have nexus with the state in which the purchaser's business is located, the sales are "thrown back" to Wisconsin as discussed later. Wisconsin sales include sales of tangible personal property that are picked up by the purchaser, or the purchaser's agent, at the seller's out-of-state business location and immediately transported to the purchaser's Wisconsin business location.

**Enter on line 21a** sales of tangible personal property delivered to the federal government, including its agencies and instrumentalities, in Wisconsin if the property is shipped from an office, store, warehouse, factory, or other place of storage in Wisconsin. Sales to federal government locations in Wisconsin, which are shipped from an office, store, warehouse, factory, or other place of storage outside Wisconsin, aren't Wisconsin sales.

**Enter on line 21b** sales of tangible personal property delivered to the federal government, including its agencies and instrumentalities, outside Wisconsin if the property is shipped from an office, store, warehouse, factory, or other place of storage in Wisconsin and the seller doesn't have nexus in the destination state. These sales are included in the numerator of the sales factor at 50%.

**Enter on line 21c** sales, other than sales to the federal government, that are "thrown back" to Wisconsin. These are sales of tangible personal property shipped from an office, store, warehouse, factory, or other place of storage in Wisconsin to a state in which the seller doesn't have nexus. "Throwback" sales are included in the numerator of the sales factor at 50%.

**Enter on line 22** the "double throwback" sales. These are sales, other than sales to the federal government, of tangible personal property by an office in Wisconsin to a purchaser in another state, but not shipped or delivered from Wisconsin, if the taxpayer doesn't have nexus in (1) the state from which the property is delivered or shipped, or (2) the destination state. "Double throwback" sales are included in the numerator of the sales factor at 50%.

**Note:** For purposes of throwback sales and double throwback sales, "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, and any territory or possession of the United States. A foreign country isn't a state.

**Enter on line 23** the total sales for Wisconsin (sum of lines 20a through 22) and the total company.

**Enter on line 24**, for both Wisconsin and the total company, gross receipts of apportionable unrelated business taxable income, other than sales of tangible personal property, that are includable in the sales factor.

Gross receipts are attributable to Wisconsin if the income producing activity that gives rise to the receipts is performed in Wisconsin. If the income producing activity is performed partly in and partly outside Wisconsin, assign receipts to Wisconsin based on the ratio of direct costs of performing the services in Wisconsin to the direct costs of performing the services in all states having jurisdiction to tax the business.

■ **Line 26.** Divide the Wisconsin amount on line 25 by the total company amount on line 25 and enter the sales percentage on line 26. Also multiply the percentage by 2, as indicated, and enter the double-weighted sales percentage.

■ **Line 28.** Divide the percentage on line 27 by 4 and enter the resulting percentage here and on Form 4T, line 4.

Don't divide the percentage on line 27 by 4 if a factor has been eliminated. A factor may be eliminated if it isn't employed to any appreciable extent in producing apportionable unrelated business taxable income. If a factor is omitted, the total must be divided by no more than the number of factors used. If either the property or payroll factor is omitted, divide by 3. If the sales factor is omitted, divide by 2. Don't omit a factor simply because it isn't employed in Wisconsin.

■ **Lines 29 through 33.** Air carriers, motor carriers, railroads and sleeping car companies, pipeline companies, financial organizations, and public utilities that apportion their income must complete lines 29 through 33, as appropriate. For more information, contact any Department of Revenue office.

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## Form 4C – Separate Accounting Data

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### Who Must Use

An exempt organization engaged in a nonunitary unrelated trade or business in and outside Wisconsin is required to determine the amount of unrelated business taxable income attributable to Wisconsin by separate accounting. A nonunitary business is one in which the operations in Wisconsin aren't dependent upon or contributory to the operations outside Wisconsin.

A unitary business may use separate accounting only with the approval of the Department. An application for such approval must set forth, in detail, the reasons why separate accounting will more clearly reflect the exempt organization's Wisconsin unrelated business taxable income. It should be mailed to the Wisconsin Department of Revenue, Mail Stop 5-144, P.O. Box 8906, Madison, WI 53708-8906 before the end of the taxable year for which the use of separate accounting is desired.

An exempt organization that uses separate accounting must complete a schedule similar to Form 4C showing the unrelated business taxable income attributable to Wisconsin. You may obtain Form 4C from any Department of Revenue office.

## 2004 Tax Table for Trusts

If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is
			4,000	4,100	186	9,500	9,600	454	15,000	15,100	792	20,500	20,600	1,142
			4,100	4,200	191	9,600	9,700	460	15,100	15,200	798	20,600	20,700	1,149
			4,200	4,300	196	9,700	9,800	466	15,200	15,300	804	20,700	20,800	1,155
			4,300	4,400	200	9,800	9,900	472	15,300	15,400	811	20,800	20,900	1,162
			4,400	4,500	205	9,900	10,000	478	15,400	15,500	817	20,900	21,000	1,168
			4,500	4,600	209	10,000	10,100	485	15,500	15,600	823	21,000	21,100	1,175
			4,600	4,700	214	10,100	10,200	491	15,600	15,700	829	21,100	21,200	1,181
			4,700	4,800	219	10,200	10,300	497	15,700	15,800	835	21,200	21,300	1,188
			4,800	4,900	223	10,300	10,400	503	15,800	15,900	841	21,300	21,400	1,194
			4,900	5,000	228	10,400	10,500	509	15,900	16,000	847	21,400	21,500	1,201
			5,000	5,100	232	10,500	10,600	515	16,000	16,100	854	21,500	21,600	1,207
			5,100	5,200	237	10,600	10,700	522	16,100	16,200	860	21,600	21,700	1,214
			5,200	5,300	242	10,700	10,800	528	16,200	16,300	866	21,700	21,800	1,220
0	20	0	5,300	5,400	246	10,800	10,900	534	16,300	16,400	872	21,800	21,900	1,227
20	40	1	5,400	5,500	251	10,900	11,000	540	16,400	16,500	878	21,900	22,000	1,233
40	100	3	5,500	5,600	255	11,000	11,100	546	16,500	16,600	884	22,000	22,100	1,240
100	200	7	5,600	5,700	260	11,100	11,200	552	16,600	16,700	891	22,100	22,200	1,246
200	300	12	5,700	5,800	265	11,200	11,300	558	16,700	16,800	897	22,200	22,300	1,253
300	400	16	5,800	5,900	269	11,300	11,400	565	16,800	16,900	903	22,300	22,400	1,259
400	500	21	5,900	6,000	274	11,400	11,500	571	16,900	17,000	909	22,400	22,500	1,266
500	600	25	6,000	6,100	278	11,500	11,600	577	17,000	17,100	915	22,500	22,600	1,272
600	700	30	6,100	6,200	283	11,600	11,700	583	17,100	17,200	921	22,600	22,700	1,279
700	800	35	6,200	6,300	288	11,700	11,800	589	17,200	17,300	928	22,700	22,800	1,285
800	900	39	6,300	6,400	292	11,800	11,900	595	17,300	17,400	934	22,800	22,900	1,292
900	1,000	44	6,400	6,500	297	11,900	12,000	601	17,400	17,500	941	22,900	23,000	1,298
1,000	1,100	48	6,500	6,600	301	12,000	12,100	608	17,500	17,600	947	23,000	23,100	1,305
1,100	1,200	53	6,600	6,700	306	12,100	12,200	614	17,600	17,700	954	23,100	23,200	1,311
1,200	1,300	58	6,700	6,800	311	12,200	12,300	620	17,700	17,800	960	23,200	23,300	1,318
1,300	1,400	62	6,800	6,900	315	12,300	12,400	626	17,800	17,900	967	23,300	23,400	1,324
1,400	1,500	67	6,900	7,000	320	12,400	12,500	632	17,900	18,000	973	23,400	23,500	1,331
1,500	1,600	71	7,000	7,100	324	12,500	12,600	638	18,000	18,100	980	23,500	23,600	1,337
1,600	1,700	76	7,100	7,200	329	12,600	12,700	645	18,100	18,200	986	23,600	23,700	1,344
1,700	1,800	81	7,200	7,300	334	12,700	12,800	651	18,200	18,300	993	23,700	23,800	1,350
1,800	1,900	85	7,300	7,400	338	12,800	12,900	657	18,300	18,400	999	23,800	23,900	1,357
1,900	2,000	90	7,400	7,500	343	12,900	13,000	663	18,400	18,500	1,006	23,900	24,000	1,363
2,000	2,100	94	7,500	7,600	347	13,000	13,100	669	18,500	18,600	1,012	24,000	24,100	1,370
2,100	2,200	99	7,600	7,700	352	13,100	13,200	675	18,600	18,700	1,019	24,100	24,200	1,376
2,200	2,300	104	7,700	7,800	357	13,200	13,300	681	18,700	18,800	1,025	24,200	24,300	1,383
2,300	2,400	108	7,800	7,900	361	13,300	13,400	688	18,800	18,900	1,032	24,300	24,400	1,389
2,400	2,500	113	7,900	8,000	366	13,400	13,500	694	18,900	19,000	1,038	24,400	24,500	1,396
2,500	2,600	117	8,000	8,100	370	13,500	13,600	700	19,000	19,100	1,045	24,500	24,600	1,402
2,600	2,700	122	8,100	8,200	375	13,600	13,700	706	19,100	19,200	1,051	24,600	24,700	1,409
2,700	2,800	127	8,200	8,300	380	13,700	13,800	712	19,200	19,300	1,058	24,700	24,800	1,415
2,800	2,900	131	8,300	8,400	384	13,800	13,900	718	19,300	19,400	1,064	24,800	24,900	1,422
2,900	3,000	136	8,400	8,500	389	13,900	14,000	724	19,400	19,500	1,071	24,900	25,000	1,428
3,000	3,100	140	8,500	8,600	393	14,000	14,100	731	19,500	19,600	1,077	25,000	25,100	1,435
3,100	3,200	145	8,600	8,700	399	14,100	14,200	737	19,600	19,700	1,084	25,100	25,200	1,441
3,200	3,300	150	8,700	8,800	405	14,200	14,300	743	19,700	19,800	1,090	25,200	25,300	1,448
3,300	3,400	154	8,800	8,900	411	14,300	14,400	749	19,800	19,900	1,097	25,300	25,400	1,454
3,400	3,500	159	8,900	9,000	417	14,400	14,500	755	19,900	20,000	1,103	25,400	25,500	1,461
3,500	3,600	163	9,000	9,100	423	14,500	14,600	761	20,000	20,100	1,110	25,500	25,600	1,467
3,600	3,700	168	9,100	9,200	429	14,600	14,700	768	20,100	20,200	1,116	25,600	25,700	1,474
3,700	3,800	173	9,200	9,300	435	14,700	14,800	774	20,200	20,300	1,123	25,700	25,800	1,480
3,800	3,900	177	9,300	9,400	442	14,800	14,900	780	20,300	20,400	1,129	25,800	25,900	1,487
3,900	4,000	182	9,400	9,500	448	14,900	15,000	786	20,400	20,500	1,136	25,900	26,000	1,493

**2004 Tax Table for Trusts** (continued)

If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is
26,000	26,100	1,500	31,500	31,600	1,857	37,000	37,100	2,215	42,500	42,600	2,572	48,000	48,100	2,930
26,100	26,200	1,506	31,600	31,700	1,864	37,100	37,200	2,221	42,600	42,700	2,579	48,100	48,200	2,936
26,200	26,300	1,513	31,700	31,800	1,870	37,200	37,300	2,228	42,700	42,800	2,585	48,200	48,300	2,943
26,300	26,400	1,519	31,800	31,900	1,877	37,300	37,400	2,234	42,800	42,900	2,592	48,300	48,400	2,949
26,400	26,500	1,526	31,900	32,000	1,883	37,400	37,500	2,241	42,900	43,000	2,598	48,400	48,500	2,956
26,500	26,600	1,532	32,000	32,100	1,890	37,500	37,600	2,247	43,000	43,100	2,605	48,500	48,600	2,962
26,600	26,700	1,539	32,100	32,200	1,896	37,600	37,700	2,254	43,100	43,200	2,611	48,600	48,700	2,969
26,700	26,800	1,545	32,200	32,300	1,903	37,700	37,800	2,260	43,200	43,300	2,618	48,700	48,800	2,975
26,800	26,900	1,552	32,300	32,400	1,909	37,800	37,900	2,267	43,300	43,400	2,624	48,800	48,900	2,982
26,900	27,000	1,558	32,400	32,500	1,916	37,900	38,000	2,273	43,400	43,500	2,631	48,900	49,000	2,988
27,000	27,100	1,565	32,500	32,600	1,922	38,000	38,100	2,280	43,500	43,600	2,637	49,000	49,100	2,995
27,100	27,200	1,571	32,600	32,700	1,929	38,100	38,200	2,286	43,600	43,700	2,644	49,100	49,200	3,001
27,200	27,300	1,578	32,700	32,800	1,935	38,200	38,300	2,293	43,700	43,800	2,650	49,200	49,300	3,008
27,300	27,400	1,584	32,800	32,900	1,942	38,300	38,400	2,299	43,800	43,900	2,657	49,300	49,400	3,014
27,400	27,500	1,591	32,900	33,000	1,948	38,400	38,500	2,306	43,900	44,000	2,663	49,400	49,500	3,021
27,500	27,600	1,597	33,000	33,100	1,955	38,500	38,600	2,312	44,000	44,100	2,670	49,500	49,600	3,027
27,600	27,700	1,604	33,100	33,200	1,961	38,600	38,700	2,319	44,100	44,200	2,676	49,600	49,700	3,034
27,700	27,800	1,610	33,200	33,300	1,968	38,700	38,800	2,325	44,200	44,300	2,683	49,700	49,800	3,040
27,800	27,900	1,617	33,300	33,400	1,974	38,800	38,900	2,332	44,300	44,400	2,689	49,800	49,900	3,047
27,900	28,000	1,623	33,400	33,500	1,981	38,900	39,000	2,338	44,400	44,500	2,696	49,900	50,000	3,053
28,000	28,100	1,630	33,500	33,600	1,987	39,000	39,100	2,345	44,500	44,600	2,702	50,000	50,100	3,060
28,100	28,200	1,636	33,600	33,700	1,994	39,100	39,200	2,351	44,600	44,700	2,709	50,100	50,200	3,066
28,200	28,300	1,643	33,700	33,800	2,000	39,200	39,300	2,358	44,700	44,800	2,715	50,200	50,300	3,073
28,300	28,400	1,649	33,800	33,900	2,007	39,300	39,400	2,364	44,800	44,900	2,722	50,300	50,400	3,079
28,400	28,500	1,656	33,900	34,000	2,013	39,400	39,500	2,371	44,900	45,000	2,728	50,400	50,500	3,086
28,500	28,600	1,662	34,000	34,100	2,020	39,500	39,600	2,377	45,000	45,100	2,735	50,500	50,600	3,092
28,600	28,700	1,669	34,100	34,200	2,026	39,600	39,700	2,384	45,100	45,200	2,741	50,600	50,700	3,099
28,700	28,800	1,675	34,200	34,300	2,033	39,700	39,800	2,390	45,200	45,300	2,748	50,700	50,800	3,105
28,800	28,900	1,682	34,300	34,400	2,039	39,800	39,900	2,397	45,300	45,400	2,754	50,800	50,900	3,112
28,900	29,000	1,688	34,400	34,500	2,046	39,900	40,000	2,403	45,400	45,500	2,761	50,900	51,000	3,118
29,000	29,100	1,695	34,500	34,600	2,052	40,000	40,100	2,410	45,500	45,600	2,767	51,000	51,100	3,125
29,100	29,200	1,701	34,600	34,700	2,059	40,100	40,200	2,416	45,600	45,700	2,774	51,100	51,200	3,131
29,200	29,300	1,708	34,700	34,800	2,065	40,200	40,300	2,423	45,700	45,800	2,780	51,200	51,300	3,138
29,300	29,400	1,714	34,800	34,900	2,072	40,300	40,400	2,429	45,800	45,900	2,787	51,300	51,400	3,144
29,400	29,500	1,721	34,900	35,000	2,078	40,400	40,500	2,436	45,900	46,000	2,793	51,400	51,500	3,151
29,500	29,600	1,727	35,000	35,100	2,085	40,500	40,600	2,442	46,000	46,100	2,800	51,500	51,600	3,157
29,600	29,700	1,734	35,100	35,200	2,091	40,600	40,700	2,449	46,100	46,200	2,806	51,600	51,700	3,164
29,700	29,800	1,740	35,200	35,300	2,098	40,700	40,800	2,455	46,200	46,300	2,813	51,700	51,800	3,170
29,800	29,900	1,747	35,300	35,400	2,104	40,800	40,900	2,462	46,300	46,400	2,819	51,800	51,900	3,177
29,900	30,000	1,753	35,400	35,500	2,111	40,900	41,000	2,468	46,400	46,500	2,826	51,900	52,000	3,183
30,000	30,100	1,760	35,500	35,600	2,117	41,000	41,100	2,475	46,500	46,600	2,832	52,000	52,100	3,190
30,100	30,200	1,766	35,600	35,700	2,124	41,100	41,200	2,481	46,600	46,700	2,839	52,100	52,200	3,196
30,200	30,300	1,773	35,700	35,800	2,130	41,200	41,300	2,488	46,700	46,800	2,845	52,200	52,300	3,203
30,300	30,400	1,779	35,800	35,900	2,137	41,300	41,400	2,494	46,800	46,900	2,852	52,300	52,400	3,209
30,400	30,500	1,786	35,900	36,000	2,143	41,400	41,500	2,501	46,900	47,000	2,858	52,400	52,500	3,216
30,500	30,600	1,792	36,000	36,100	2,150	41,500	41,600	2,507	47,000	47,100	2,865	52,500	52,600	3,222
30,600	30,700	1,799	36,100	36,200	2,156	41,600	41,700	2,514	47,100	47,200	2,871	52,600	52,700	3,229
30,700	30,800	1,805	36,200	36,300	2,163	41,700	41,800	2,520	47,200	47,300	2,878	52,700	52,800	3,235
30,800	30,900	1,812	36,300	36,400	2,169	41,800	41,900	2,527	47,300	47,400	2,884	52,800	52,900	3,242
30,900	31,000	1,818	36,400	36,500	2,176	41,900	42,000	2,533	47,400	47,500	2,891	52,900	53,000	3,248
31,000	31,100	1,825	36,500	36,600	2,182	42,000	42,100	2,540	47,500	47,600	2,897	53,000	53,100	3,255
31,100	31,200	1,831	36,600	36,700	2,189	42,100	42,200	2,546	47,600	47,700	2,904	53,100	53,200	3,261
31,200	31,300	1,838	36,700	36,800	2,195	42,200	42,300	2,553	47,700	47,800	2,910	53,200	53,300	3,268
31,300	31,400	1,844	36,800	36,900	2,202	42,300	42,400	2,559	47,800	47,900	2,917	53,300	53,400	3,274
31,400	31,500	1,851	36,900	37,000	2,208	42,400	42,500	2,566	47,900	48,000	2,923	53,400	53,500	3,281

## 2004 Tax Table for Trusts (continued)

If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is
53,500	53,600	3,287	59,000	59,100	3,645	64,500	64,600	4,002	70,000	70,100	4,360	75,500	75,600	4,717
53,600	53,700	3,294	59,100	59,200	3,651	64,600	64,700	4,009	70,100	70,200	4,366	75,600	75,700	4,724
53,700	53,800	3,300	59,200	59,300	3,658	64,700	64,800	4,015	70,200	70,300	4,373	75,700	75,800	4,730
53,800	53,900	3,307	59,300	59,400	3,664	64,800	64,900	4,022	70,300	70,400	4,379	75,800	75,900	4,737
53,900	54,000	3,313	59,400	59,500	3,671	64,900	65,000	4,028	70,400	70,500	4,386	75,900	76,000	4,743
54,000	54,100	3,320	59,500	59,600	3,677	65,000	65,100	4,035	70,500	70,600	4,392	76,000	76,100	4,750
54,100	54,200	3,326	59,600	59,700	3,684	65,100	65,200	4,041	70,600	70,700	4,399	76,100	76,200	4,756
54,200	54,300	3,333	59,700	59,800	3,690	65,200	65,300	4,048	70,700	70,800	4,405	76,200	76,300	4,763
54,300	54,400	3,339	59,800	59,900	3,697	65,300	65,400	4,054	70,800	70,900	4,412	76,300	76,400	4,769
54,400	54,500	3,346	59,900	60,000	3,703	65,400	65,500	4,061	70,900	71,000	4,418	76,400	76,500	4,776
54,500	54,600	3,352	60,000	60,100	3,710	65,500	65,600	4,067	71,000	71,100	4,425	76,500	76,600	4,782
54,600	54,700	3,359	60,100	60,200	3,716	65,600	65,700	4,074	71,100	71,200	4,431	76,600	76,700	4,789
54,700	54,800	3,365	60,200	60,300	3,723	65,700	65,800	4,080	71,200	71,300	4,438	76,700	76,800	4,795
54,800	54,900	3,372	60,300	60,400	3,729	65,800	65,900	4,087	71,300	71,400	4,444	76,800	76,900	4,802
54,900	55,000	3,378	60,400	60,500	3,736	65,900	66,000	4,093	71,400	71,500	4,451	76,900	77,000	4,808
55,000	55,100	3,385	60,500	60,600	3,742	66,000	66,100	4,100	71,500	71,600	4,457	77,000	77,100	4,815
55,100	55,200	3,391	60,600	60,700	3,749	66,100	66,200	4,106	71,600	71,700	4,464	77,100	77,200	4,821
55,200	55,300	3,398	60,700	60,800	3,755	66,200	66,300	4,113	71,700	71,800	4,470	77,200	77,300	4,828
55,300	55,400	3,404	60,800	60,900	3,762	66,300	66,400	4,119	71,800	71,900	4,477	77,300	77,400	4,834
55,400	55,500	3,411	60,900	61,000	3,768	66,400	66,500	4,126	71,900	72,000	4,483	77,400	77,500	4,841
55,500	55,600	3,417	61,000	61,100	3,775	66,500	66,600	4,132	72,000	72,100	4,490	77,500	77,600	4,847
55,600	55,700	3,424	61,100	61,200	3,781	66,600	66,700	4,139	72,100	72,200	4,496	77,600	77,700	4,854
55,700	55,800	3,430	61,200	61,300	3,788	66,700	66,800	4,145	72,200	72,300	4,503	77,700	77,800	4,860
55,800	55,900	3,437	61,300	61,400	3,794	66,800	66,900	4,152	72,300	72,400	4,509	77,800	77,900	4,867
55,900	56,000	3,443	61,400	61,500	3,801	66,900	67,000	4,158	72,400	72,500	4,516	77,900	78,000	4,873
56,000	56,100	3,450	61,500	61,600	3,807	67,000	67,100	4,165	72,500	72,600	4,522	78,000	78,100	4,880
56,100	56,200	3,456	61,600	61,700	3,814	67,100	67,200	4,171	72,600	72,700	4,529	78,100	78,200	4,886
56,200	56,300	3,463	61,700	61,800	3,820	67,200	67,300	4,178	72,700	72,800	4,535	78,200	78,300	4,893
56,300	56,400	3,469	61,800	61,900	3,827	67,300	67,400	4,184	72,800	72,900	4,542	78,300	78,400	4,899
56,400	56,500	3,476	61,900	62,000	3,833	67,400	67,500	4,191	72,900	73,000	4,548	78,400	78,500	4,906
56,500	56,600	3,482	62,000	62,100	3,840	67,500	67,600	4,197	73,000	73,100	4,555	78,500	78,600	4,912
56,600	56,700	3,489	62,100	62,200	3,846	67,600	67,700	4,204	73,100	73,200	4,561	78,600	78,700	4,919
56,700	56,800	3,495	62,200	62,300	3,853	67,700	67,800	4,210	73,200	73,300	4,568	78,700	78,800	4,925
56,800	56,900	3,502	62,300	62,400	3,859	67,800	67,900	4,217	73,300	73,400	4,574	78,800	78,900	4,932
56,900	57,000	3,508	62,400	62,500	3,866	67,900	68,000	4,223	73,400	73,500	4,581	78,900	79,000	4,938
57,000	57,100	3,515	62,500	62,600	3,872	68,000	68,100	4,230	73,500	73,600	4,587	79,000	79,100	4,945
57,100	57,200	3,521	62,600	62,700	3,879	68,100	68,200	4,236	73,600	73,700	4,594	79,100	79,200	4,951
57,200	57,300	3,528	62,700	62,800	3,885	68,200	68,300	4,243	73,700	73,800	4,600	79,200	79,300	4,958
57,300	57,400	3,534	62,800	62,900	3,892	68,300	68,400	4,249	73,800	73,900	4,607	79,300	79,400	4,964
57,400	57,500	3,541	62,900	63,000	3,898	68,400	68,500	4,256	73,900	74,000	4,613	79,400	79,500	4,971
57,500	57,600	3,547	63,000	63,100	3,905	68,500	68,600	4,262	74,000	74,100	4,620	79,500	79,600	4,977
57,600	57,700	3,554	63,100	63,200	3,911	68,600	68,700	4,269	74,100	74,200	4,626	79,600	79,700	4,984
57,700	57,800	3,560	63,200	63,300	3,918	68,700	68,800	4,275	74,200	74,300	4,633	79,700	79,800	4,990
57,800	57,900	3,567	63,300	63,400	3,924	68,800	68,900	4,282	74,300	74,400	4,639	79,800	79,900	4,997
57,900	58,000	3,573	63,400	63,500	3,931	68,900	69,000	4,288	74,400	74,500	4,646	79,900	80,000	5,003
58,000	58,100	3,580	63,500	63,600	3,937	69,000	69,100	4,295	74,500	74,600	4,652	80,000	80,100	5,010
58,100	58,200	3,586	63,600	63,700	3,944	69,100	69,200	4,301	74,600	74,700	4,659	80,100	80,200	5,016
58,200	58,300	3,593	63,700	63,800	3,950	69,200	69,300	4,308	74,700	74,800	4,665	80,200	80,300	5,023
58,300	58,400	3,599	63,800	63,900	3,957	69,300	69,400	4,314	74,800	74,900	4,672	80,300	80,400	5,029
58,400	58,500	3,606	63,900	64,000	3,963	69,400	69,500	4,321	74,900	75,000	4,678	80,400	80,500	5,036
58,500	58,600	3,612	64,000	64,100	3,970	69,500	69,600	4,327	75,000	75,100	4,685	80,500	80,600	5,042
58,600	58,700	3,619	64,100	64,200	3,976	69,600	69,700	4,334	75,100	75,200	4,691	80,600	80,700	5,049
58,700	58,800	3,625	64,200	64,300	3,983	69,700	69,800	4,340	75,200	75,300	4,698	80,700	80,800	5,055
58,800	58,900	3,632	64,300	64,400	3,989	69,800	69,900	4,347	75,300	75,400	4,704	80,800	80,900	5,062
58,900	59,000	3,638	64,400	64,500	3,996	69,900	70,000	4,353	75,400	75,500	4,711	80,900	81,000	5,068

## 2004 Tax Table for Trusts (continued)

If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is
81,000	81,100	5,075	86,500	86,600	5,432	92,000	92,100	5,790	97,500	97,600	6,147
81,100	81,200	5,081	86,600	86,700	5,439	92,100	92,200	5,796	97,600	97,700	6,154
81,200	81,300	5,088	86,700	86,800	5,445	92,200	92,300	5,803	97,700	97,800	6,160
81,300	81,400	5,094	86,800	86,900	5,452	92,300	92,400	5,809	97,800	97,900	6,167
81,400	81,500	5,101	86,900	87,000	5,458	92,400	92,500	5,816	97,900	98,000	6,173
81,500	81,600	5,107	87,000	87,100	5,465	92,500	92,600	5,822	98,000	98,100	6,180
81,600	81,700	5,114	87,100	87,200	5,471	92,600	92,700	5,829	98,100	98,200	6,186
81,700	81,800	5,120	87,200	87,300	5,478	92,700	92,800	5,835	98,200	98,300	6,193
81,800	81,900	5,127	87,300	87,400	5,484	92,800	92,900	5,842	98,300	98,400	6,199
81,900	82,000	5,133	87,400	87,500	5,491	92,900	93,000	5,848	98,400	98,500	6,206
82,000	82,100	5,140	87,500	87,600	5,497	93,000	93,100	5,855	98,500	98,600	6,212
82,100	82,200	5,146	87,600	87,700	5,504	93,100	93,200	5,861	98,600	98,700	6,219
82,200	82,300	5,153	87,700	87,800	5,510	93,200	93,300	5,868	98,700	98,800	6,225
82,300	82,400	5,159	87,800	87,900	5,517	93,300	93,400	5,874	98,800	98,900	6,232
82,400	82,500	5,166	87,900	88,000	5,523	93,400	93,500	5,881	98,900	99,000	6,238
82,500	82,600	5,172	88,000	88,100	5,530	93,500	93,600	5,887	99,000	99,100	6,245
82,600	82,700	5,179	88,100	88,200	5,536	93,600	93,700	5,894	99,100	99,200	6,251
82,700	82,800	5,185	88,200	88,300	5,543	93,700	93,800	5,900	99,200	99,300	6,258
82,800	82,900	5,192	88,300	88,400	5,549	93,800	93,900	5,907	99,300	99,400	6,264
82,900	83,000	5,198	88,400	88,500	5,556	93,900	94,000	5,913	99,400	99,500	6,271
83,000	83,100	5,205	88,500	88,600	5,562	94,000	94,100	5,920	99,500	99,600	6,277
83,100	83,200	5,211	88,600	88,700	5,569	94,100	94,200	5,926	99,600	99,700	6,284
83,200	83,300	5,218	88,700	88,800	5,575	94,200	94,300	5,933	99,700	99,800	6,290
83,300	83,400	5,224	88,800	88,900	5,582	94,300	94,400	5,939	99,800	99,900	6,297
83,400	83,500	5,231	88,900	89,000	5,588	94,400	94,500	5,946	99,900	100,000	6,303
83,500	83,600	5,237	89,000	89,100	5,595	94,500	94,600	5,952	<b>100,000 129,150 6,306</b> plus 6.50% of the amount over \$100,000 but less than \$129,150		
83,600	83,700	5,244	89,100	89,200	5,601	94,600	94,700	5,959			
83,700	83,800	5,250	89,200	89,300	5,608	94,700	94,800	5,965			
83,800	83,900	5,257	89,300	89,400	5,614	94,800	94,900	5,972			
83,900	84,000	5,263	89,400	89,500	5,621	94,900	95,000	5,978			
84,000	84,100	5,270	89,500	89,600	5,627	95,000	95,100	5,985	<b>\$129,150 or more</b> 8,201 plus 6.75% of the amount over \$129,150		
84,100	84,200	5,276	89,600	89,700	5,634	95,100	95,200	5,991			
84,200	84,300	5,283	89,700	89,800	5,640	95,200	95,300	5,998			
84,300	84,400	5,289	89,800	89,900	5,647	95,300	95,400	6,004			
84,400	84,500	5,296	89,900	90,000	5,653	95,400	95,500	6,011			
84,500	84,600	5,302	90,000	90,100	5,660	95,500	95,600	6,017			
84,600	84,700	5,309	90,100	90,200	5,666	95,600	95,700	6,024			
84,700	84,800	5,315	90,200	90,300	5,673	95,700	95,800	6,030			
84,800	84,900	5,322	90,300	90,400	5,679	95,800	95,900	6,037			
84,900	85,000	5,328	90,400	90,500	5,686	95,900	96,000	6,043			
85,000	85,100	5,335	90,500	90,600	5,692	96,000	96,100	6,050			
85,100	85,200	5,341	90,600	90,700	5,699	96,100	96,200	6,056			
85,200	85,300	5,348	90,700	90,800	5,705	96,200	96,300	6,063			
85,300	85,400	5,354	90,800	90,900	5,712	96,300	96,400	6,069			
85,400	85,500	5,361	90,900	91,000	5,718	96,400	96,500	6,076			
85,500	85,600	5,367	91,000	91,100	5,725	96,500	96,600	6,082			
85,600	85,700	5,374	91,100	91,200	5,731	96,600	96,700	6,089			
85,700	85,800	5,380	91,200	91,300	5,738	96,700	96,800	6,095			
85,800	85,900	5,387	91,300	91,400	5,744	96,800	96,900	6,102			
85,900	86,000	5,393	91,400	91,500	5,751	96,900	97,000	6,108			
86,000	86,100	5,400	91,500	91,600	5,757	97,000	97,100	6,115			
86,100	86,200	5,406	91,600	91,700	5,764	97,100	97,200	6,121			
86,200	86,300	5,413	91,700	91,800	5,770	97,200	97,300	6,128			
86,300	86,400	5,419	91,800	91,900	5,777	97,300	97,400	6,134			
86,400	86,500	5,426	91,900	92,000	5,783	97,400	97,500	6,141			