## Form 4C

## **Separate Accounting Data**

2005

Wisconsin Department of Revenue

Name

Federal Employer ID Number

of revenue				
Part I Allocation of Book Income or Net Income p	er Income Sta	itement		
	Basis of	1	2	3
	Allocation	Wisconsin	Outside	Total
1 Enter items of income:				
1 Enter items of income.				
2 Enter total income				
3 Enter expenses:				
4. Enter total expenses	ĺ			
4 Enter total expenses				
5 Enter book income or net income per income statem	ent			

Part II	Reconciliation of Book Income or Net Income per Income	e Statement V	With Net Income			
			1 Wisconsin	<b>2</b> Outside	<b>3</b> Total	
6 Book	income or net income per income statement (must agree with Part I, line 5)					
7 Additi	on adjustments to arrive at federal net income (sum of lines 2 through 5 of fe	ederal				
Sched	dule M-1, or for Schedule M-3 filers, the sum of addition adjustments from Pa	arts II and III)				
	nes 6 and 7					
9 Subtra	action adjustments to arrive at federal net income (federal Schedule M-1, lin	e 9, or for				
	dule M-3 filers, the sum of subtraction adjustments from Parts II and III)					
	act line 9 from line 8. This is federal taxable income before net operating los					
	pecial deductions					
1 Additi	on adjustments to arrive at Wisconsin net income					
a In	terest income from state and municipal obligations					
	ate taxes accrued or paid					
c Ex	ktraterritorial income exclusion					
d Ex	xpenses related to nontaxable income					
	ercentage depletion					
	ederal section 179 expense deduction in excess of Wisconsin deduction					
	ederal depreciation/amortization in excess of Wisconsin depreciation/amortiz					
_	mount by which the federal basis of assets disposed of exceeds the Wiscons					
	anufacturer's sales tax credit (see instructions)					
	airy investment credit (from Schedule DI, line 7)					
-	esearch credits computed (from Schedule R, lines 15 or 28 and 32)					
	evelopment zones credits computed (from Schedule DC, lines 5, 13, and 21					
	ommunity development finance credit (from Schedule C1, line 6)	-				
	echnology zone credit (from Schedule TC, line 6)					
	arly stage seed investment credit (from Schedule VC, line 8)					
	armland preservation credit (from prior Schedule FC, line 16)					
-	armland tax relief credit (from prior Schedule FT, line 6)					
-						
1 0	ther (1)(2)					
	(2)(3)					
2 Add li	nes 11a through 11r. This is total additions (enter amount from column 3 on Fo	orm 4 line 2)				
	nes 10 and 12	· · · · —				
	action adjustments to arrive at Wisconsin net income					
	isconsin dividends received deduction (from Schedule Y, line 4)					
	ubpart F income					
	•	_				
	ross-up of foreign dividend income					
	preign taxes (do not include deemed taxes)					
	ost depletion	-				
	isconsin depreciation/amortization in excess of federal depreciation/amortiz	_				
·	·				-	
	mount by which the Wisconsin basis of assets disposed of exceeds the fede				-	
	ederal work opportunity credit wages					
•	ederal research credit expenses					
<b>k</b> Of	ther (1)					
	(2)					
E V 4 - 1.	(3)	arm 4 line 4)			<del>                                     </del>	
	nes 14a through 14k. This is total subtractions (enter amount from col. 3 on Fo	· · · ·				
	act line 15 from line 13. This is net income. Enter amount from column 1 on Fo					
(amou	unt from column 3 must agree with amount on Form 4, page 1, line 5)					
7 a T	7 a Transfers to Wisconsin branches: Enter the amount of sales \$			, purchases \$, management fees		
	paid \$, interest paid \$, and royalties				_	
	ransfers to out-of-state branches: Enter the amount of sales \$				, management fees	
р	aid \$ , interest paid \$ , ar			by Wisconsin b		
Atta	ch an explanation of how transfer prices were determined.					
0 []	lain how income and expenses were allegated in and autoids MAR-	oonoin				
∟xρι	lain how income and expenses were allocated in and outside Wisc					