Form 4C

Separate Accounting Data

2006

Wisconsin Department of Revenue

Name

Federal Employer ID Number

or Revenue				
Part I Allocation of Book Income or Net Income	per Income Sta	itement		
	Basis of Allocation	1 Wisconsin	2 Outside	3 Total
1 Enter items of income:				
2 Enter total income	<u>'</u>			
3 Enter expenses:				
4 Enter total expenses				
5 Enter book income or net income per income statement				

Part II Reconciliation of Book Income or Net Income per Income Statement	With Net Income	2	3
	Wisconsin	2 Outside	Total
6 Book income or net income per income statement (must agree with Part I, line 5)			
7 Addition adjustments to arrive at federal net income (sum of lines 2 through 5 of federal			
Schedule M-1, or for Schedule M-3 filers, the sum of addition adjustments from Parts II and III)			
3 Add lines 6 and 7			
Subtraction adjustments to arrive at federal net income (federal Schedule M-1, line 9, or for			
Schedule M-3 filers, the sum of subtraction adjustments from Parts II and III)			
Subtract line 9 from line 8. This is federal taxable income before net operating loss deduction			
and special deductions			
Addition adjustments to arrive at Wisconsin net income			
a Interest income from state and municipal obligations			
b State taxes accrued or paid			
c Extraterritorial income exclusion			
d Expenses related to nontaxable income			
e Percentage depletion			
f Federal section 179 expense deduction in excess of Wisconsin deduction			
g Federal depreciation/amortization in excess of Wisconsin depreciation/amortization			
h Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis			
i Manufacturer's sales tax credit (see instructions)			
j Dairy and livestock farm investment credit (from Schedule DI, line 7)			
k Research credits computed (from Schedule R, lines 15 or 28 and 32)			
I Development zones credits computed (from Schedule DC, lines 5, 13, and 21)			
m Community development finance credit (from Schedule C1, line 6)			
n Technology zone credit (from Schedule TC, line 6)			
Early stage seed investment credit (from Schedule VC, line 10)			
p Farmland preservation credit (from prior Schedule FC, line 18)			
q Farmland tax relief credit (from prior Schedule FT, line 6)			
011-1-14			
(2)			
Add lines 11a through 11r. This is total additions (enter amount from column 3 on Form 4, line 2)			
Add lines 10 and 12			
Subtraction adjustments to arrive at Wisconsin net income			
a Wisconsin dividends received deduction (from Schedule Y, line 4)			
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c Gross-up of foreign dividend income			
d Nontaxable income (attach schedule)			
e Foreign taxes (do not include deemed taxes)			
f Cost depletion			
g Wisconsin depreciation/amortization in excess of federal depreciation/amortization			
h Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis			1
i Federal work opportunity credit wages			
j Federal research credit expenses			1
k Manufacturer's sales tax credit carryforward (see instructions)			
I Other (1)			
(2)			
(3)			i .
Add lines 14a through 14l. This is total subtractions (enter amount from col. 3 on Form 4, line 4).			1
Subtract line 15 from line 13. This is net income. Enter amount from column 1 on Form 4, line 11			
(amount from column 3 must agree with amount on Form 4, page 1, line 5)			
a Transfers to Wisconsin branches: Enter the amount of sales \$, purchases \$, m	nanagement fees
paid \$, interest paid \$, and royalties paid			
b Transfers to out-of-state branches: Enter the amount of sales \$			-
paid \$, interest paid \$, and royalties p	aid \$	by Wisconsin b	ranches.
Attach an explanation of how transfer prices were determined.			
Explain how income and expenses were allocated in and outside Wisconsin			