Form

Separate Accounting Data

2006

Wisconsin Department of Revenue

Federal Employer ID Number

	Basis of Allocation	1 Wisconsin	2 Outside	3 Total
1 Enter items of income:				
2 Enter total income				
3 Enter expenses:				
4 Enter total expenses				
5 Enter book income or net income per incon	ne statement			

When using Form 4C, complete Part II on page 2 of this form instead of Schedules V and W. The book income on line 5, column 3, must agree with either federal Schedule M-1, line 1, or for Schedule M-3 filers, the net income per income statement, figured on a separate company basis.

Part	Reconciliation of Book Income or Net Income per Income Statement With Net Income				
		1 Wisconsin	2 Outside	3 Total	
6 Boo	ok income or net income per income statement (must agree with Part I, line 5)				
7 Add	lition adjustments to arrive at federal net income (sum of lines 2 through 5 of federal				
Sch	nedule M-1, or for Schedule M-3 filers, the sum of addition adjustments from Parts II and III)				
B Add	I lines 6 and 7				
Sub	otraction adjustments to arrive at federal net income (federal Schedule M-1, line 9, or for				
Sch	nedule M-3 filers, the sum of subtraction adjustments from Parts II and III)				
0 Sub	otract line 9 from line 8. This is federal taxable income before net operating loss deduction				
and	special deductions				
1 Add	dition adjustments to arrive at Wisconsin net income				
а	Interest income from state and municipal obligations				
b	State taxes accrued or paid				
С	Extraterritorial income exclusion				
d	Expenses related to nontaxable income				
е	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)				
1	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)				
0	Early stage seed investment credit (from Schedule VC, line 10)				
	Farmland preservation credit (from prior Schedule FC, line 18)				
	Farmland tax relief credit (from prior Schedule FT, line 6)				
-	Other (1)				
	(2)				
	(3)				
2 Add	I lines 11a through 11r. This is total additions (enter amount from column 3 on Form 4, line 2)				
3 Add	I lines 10 and 12				
4 Sub	otraction adjustments to arrive at Wisconsin net income				
	Wisconsin dividends received deduction (from Schedule Y, line 4)				
	Subpart F income				
	Gross-up of foreign dividend income				
	Nontaxable income (attach schedule)				
	Foreign taxes (do not include deemed taxes)				
	Cost depletion				
	Wisconsin depreciation/amortization in excess of federal depreciation/amortization				
•	Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis				
	Federal work opportunity credit wages				
	Federal research credit expenses				
-	Manufacturer's sales tax credit carryforward (see instructions)				
	· · · · · · · · · · · · · · · · · · ·				
•	Other (1)				
	(2)(3)				
5 Add	l lines 14a through 14l. This is total subtractions (enter amount from col. 3 on Form 4, line 4).				
	otract line 15 from line 13. This is net income. Enter amount from column 1 on Form 4, line 11				
	nount from column 3 must agree with amount on Form 4, page 1, line 5)				
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	Transfers to Wisconsin branches: Enter the amount of sales \$				
	paid \$, interest paid \$, and royalties p)aid \$	by branches ou	iside vvisconsin.	
b	Transfers to out-of-state branches: Enter the amount of sales \$, purchases \$. r	nanagement fees	
	paid \$, interest paid \$, and royalties p			-	
		- •		- -	
Att	tach an explanation of how transfer prices were determined.				
8 Ex	plain how income and expenses were allocated in and outside Wisconsin				
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