

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 economic development surcharge liability.

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General Franchise or Income Tax Return Instructions

Who Must File

Organizations Required to File. The following exempt organizations are required to file a Wisconsin corporation franchise or income tax return:

- Organizations exempt from Wisconsin income taxation under sec. 71.26(1)(a) or 71.45(1), Wis. Stats., which satisfy, or which are the sole owner of limited liability companies (LLCs) that satisfy, all of the following:
 - Do business in Wisconsin,
 - Have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, and
 - Must file federal Form 990-T or 4720 to report such unrelated trade or business income.
- Trusts exempt from federal income tax under Internal Revenue Code (IRC) section 501(a), which satisfy all of the following:
 - Have income from Wisconsin sources, such as business transacted or property located in Wisconsin,

- Have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, and
- Must file federal Form 990-T or 4720.
- IRAs and MSAs described in IRC sections 408(a) and 220(d) which satisfy all of the following:
 - Have income from Wisconsin sources, such as business transacted or property located in Wisconsin,
 - Have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, and
 - Must file federal Form 990-T or 4720.
- 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.

“Doing business in this state.” The definition of “Doing business in this state,” 71.22(1r), Wis. Stats, includes regularly selling products or services of any kind or nature to customers in Wisconsin that receive the product or service in Wisconsin; regularly soliciting business from potential customers in Wisconsin; regularly performing services out-side Wisconsin for which the benefits are received in Wisconsin; regularly engaging in transactions with customers in Wisconsin that involve intangible property and result in receipts flowing to the taxpayer from within Wisconsin; and holding loans secured by real or tangible personal property located in Wisconsin.

Organizations Not Required to File. The following organizations are **not** required to file a Wisconsin corporation franchise or income tax return:

- 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 non-resident 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.

When and Where 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.

Extensions. 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 (IRS) 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 file a copy of the federal extension with the Wisconsin return that you file.

- For exempt organizations taxable as trusts, any extension allowed by the IRS for filing the federal return automatically extends the Wisconsin due date to the federal due date. You must file a copy of the federal extension with the Wisconsin return that you file.

Filing Methods. File electronically through the Federal/State E-Filing Program. For a list of software vendors participating in the Federal/State E-Filing Program, visit the Department of Revenue’s web page at revenue.wi.gov/eserv/corp/index.html.

Paper filing is also permitted. If you choose to file your return on paper, follow these mailing instructions carefully:

- **Do not fasten, staple or bind the pages of your return.** Use paper clips instead.
- If you are submitting multiple returns, separate them with **colored separator sheets**.
- Use the mailing address shown on the form.

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 2013 Wisconsin return must be filed by an exempt organization for calendar year 2013 or a fiscal year that begins in 2013. A fiscal year may end only on the last day of a month. The period covered by the return can’t exceed 12 months.

However, exempt organizations reporting on a 52-53 week period for federal tax purposes must file on the same reporting period for Wisconsin. A 52-53 week taxable year is deemed to begin on the first day of the calendar month beginning nearest to the first day of the 52-53 week taxable year. The taxable year is deemed to end on the last day of the calendar month closest to the last day of the 52-53 week taxable year for purposes of due dates, extensions, and assessments of interest and penalties.

Any change in accounting period made for federal purposes must also be made for Wisconsin purposes. For the first taxable year for which the change applies, file with the Wisconsin return a copy of the IRS’s notice of approval of accounting period change if such approval is required or an explanation of the change if the IRS’s approval isn’t required.

Accounting Methods and Elections

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 IRC in effect for Wisconsin, use a method authorized under the IRC 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 IRC in effect for Wisconsin. Adjustments required federally as a result of a change made while the exempt organization is subject to Wisconsin taxation must also be made for Wisconsin purposes, except in the last year that an exempt organization is subject to taxation by Wisconsin it must take into account all remaining adjustments required.

For the first taxable year for which the change applies, file with the Wisconsin return either a copy of the application for change in accounting method filed with the IRS and copy of the IRS's consent, if applicable, or an explanation of the change if the IRS's approval isn't required.

Elections. As explained above, an exempt organization 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 IRC in effect for Wisconsin. In situations where an exempt organization has an option under the IRC 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 T1 or Schedule T2. Exempt organizations taxable as corporations should account for such differences on Form 4T, line 1.

Payment of Estimated Tax

The franchise or income tax and economic development 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 economic development surcharge.

If the total of an exempt organization's franchise or income tax and economic development 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.

CAUTION: An extension for filing the return doesn't extend the time to pay the franchise or income tax. 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 paying the tax and surcharge due by the original due date. Submit your payment with Wisconsin Form 4-ES, *Corporation Estimated Tax Voucher*.

Quick Refund. 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 or Pass-Through Entity 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 (15th day of the 4th month for employees' trusts, IRAs, and MSAs) 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.

Disclosure of Related Entity Expenses and Reportable Transactions

An exempt organization may be required to separately disclose certain expenses paid, accrued, or incurred to a related entity. An exempt organization or its material advisor may also be required to separately disclose reportable transactions.

CAUTION: Wisconsin law provides that certain related entity expenses shall not be allowed as deductions if they are not timely disclosed as required by the Department of Revenue. Also, penalties may apply for failure to disclose reportable transactions to the Department.

Disclosure of Related Entity Expenses. If the exempt organization will be deducting more than \$100,000 (after considering the effect of apportionment) of interest, rent,

or intangible expenses or management fees paid, accrued, or incurred to a related person or entity, the corporation must generally file Schedule RT, *Wisconsin Related Entity Expenses Disclosure Statement*, with its franchise or income tax return. The Schedule RT instructions explain the reporting requirements.

However, even if you are not required to file Schedule RT, if you are taking deductions for interest, rent, or intangible expenses or management fees paid, accrued, or incurred to related entities, you must add those expenses back to federal income as Wisconsin modification. If the expenses meet the tests for deductibility, you may subtract them out as subtraction modifications.

Organization's Disclosure of Reportable Transactions. If an exempt organization was required to file federal Form 8886, *Reportable Transaction Disclosure Statement*, with the IRS, you must file a copy of Form 8886 with the Department of Revenue within 60 days of the date you are required to file it for federal income tax purposes. Send a paper copy of Form 8886, separate from your Form 4T, to the following address: Wisconsin Department of Revenue, Tax Shelters Program, PO Box 8958, Madison, WI 53708-8958.

See the instructions to federal Form 8886 to determine if you are required to file the form for federal purposes.

Material Advisor's Disclosure of Reportable Transactions. A "material advisor" means any person who provides any material aid, assistance, or advice with respect to organizing, managing, promoting, selling, implementing, insuring, or carrying out any reportable transaction (as defined in the U.S. Treasury Regulations) and who, directly or indirectly, derives gross income from providing such aid, assistance, or advice in an amount that exceeds the threshold amount.

For a material advisor providing advice to an entity and not an individual, the "threshold amount" is any of the following:

- \$25,000 if the reportable transaction is a listed transaction (as defined in the U.S. Treasury Regulations).
- \$250,000 if the reportable transaction is not a listed transaction.

For a material advisor providing advice to an individual, the "threshold amount" is any of the following:

- \$10,000 if the reportable transaction is a listed transaction (as defined in the U.S. Treasury Regulations).
- \$50,000 if the reportable transaction is not a listed transaction.

A material advisor that is required to disclose a reportable transaction to the IRS must file a copy of the disclosure with the Department of Revenue within 60 days of the date it is required for federal income tax purposes, if the reportable transaction affects the taxpayer's Wisconsin income or franchise tax liability. For federal purposes, the form required for this disclosure is Form 8918.

If you are required to file Form 8918 for federal income tax purposes and the reportable transaction to which the form relates affects the taxpayer's Wisconsin income or franchise tax liability, send a paper copy, separate from the Wisconsin return, to the following address: Wisconsin Department of Revenue, Tax Shelters Program, PO Box 8958, Madison, WI 53708-8958.

Internal Revenue Service Adjustments, Amended Returns, and Claims for Refund

Internal Revenue Service Adjustments. If an exempt organization's federal tax return is adjusted by the IRS and such adjustments affect the Wisconsin net tax payable, the amount of a Wisconsin credit, or a Wisconsin loss carryforward, you must report such 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, PO Box 8908, Madison, WI 53708-8908. If submitting a federal audit report without an amended return, mail it to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, PO 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, or a Wisconsin 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, put a check mark on the line next to item D1 on the front of the return, complete the return, and include an explanation of any changes made. Show computations in detail, including any applicable supplemental forms or schedules. Also show how you figured your refund or additional amount owed.

Where applicable, the line-by-line instructions in this booklet provide specific instructions for how to compute the amounts on an amended return.

Send amended returns to the Wisconsin Department of Revenue, PO Box 8908, Madison, WI 53708-8908. Don't attach amended returns to other tax returns that you are filing.

Claims for Refund. 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.

Economic Development Surcharge

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

- Exempt corporations 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.

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

Information Returns

If an exempt organization pays \$600 or more in rents, royalties, or certain nonwage compensation to one or more individuals, the exempt organization must file an information return to report those payments. You may use Wisconsin Form 9b, *Miscellaneous Income*, or you may use federal Form 1099 instead of Form 9b. For more information, see the Form 9b instructions.

Wisconsin Use Tax

Exempt organizations that don't hold a Wisconsin Certificate of Exempt Status (CES#) and purchase taxable tangible personal property, certain coins and stamps, certain leased properties affixed to real estate, certain digital goods, or taxable services for storage, use, or consumption in Wisconsin without payment of a 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, visit the Department's web site at revenue.wi.gov/faqs/index-s.html, e-mail DOR-SalesandUse@revenue.wi.gov, fax your question to (608) 267-1030, call (608) 266-2776, or write to the Wisconsin Department of Revenue, Mail Stop 5-77, PO Box 8946, Madison, WI 53708-8946.

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. Further, if you fail to disclose reportable transactions, you may be subject to the penalties described in sec. 71.81, Wis. Stats., including a \$30,000 penalty for failure to disclose a listed transaction.

Obtaining Forms and Assistance

If you need forms or publications, you may:

- Download them from the Department's Internet web site at revenue.wi.gov.
- Request them online at revenue.wi.gov.
- Call (608) 266-1961.
- Call or visit any Department of Revenue office.

If you need help in preparing Form 4T, you may:

- E-mail your question to corp@revenue.wi.gov
- Send a FAX to (608) 267-0834

- Call (608) 266-2772 (Telephone help is also available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711 or, if no answer, (800) 947-3529. These numbers are to be used only when calling with TTY equipment.)
- Write to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, PO Box 8906, Madison, WI 53708-8906
- Call or visit any Department of Revenue office.

Conformity With Internal Revenue Code and Exceptions

The Wisconsin income and franchise tax law applicable is based on the federal Internal Revenue Code ("IRC"). The IRC generally applies for Wisconsin purposes at the same time as for federal purposes. For taxable years beginning on or after January 1, 2013, Wisconsin's definition of the IRC is the IRC as of December 31, 2010 with numerous exceptions. Some of the exceptions are listed below followed by a listing of the IRC provisions that Wisconsin does follow.

Note: The exceptions and provisions adopted by Wisconsin listed below are those in effect as of the publication date of these instructions. It is possible that subsequent changes in Wisconsin law may add or eliminate some exceptions applicable to taxable years beginning in 2013.

Depreciation and Section 179 Expensing

If the exempt organization has depreciation deductions or section 179 expense deductions, it is very likely that the amount of deduction will be different for Wisconsin purposes than for federal purposes.

Depreciation or Amortization Provisions Enacted After December 31, 2000. For Wisconsin purposes, depreciation or amortization is determined under the provisions of the IRC in effect on December 31, 2000. For example, the following provisions do not apply for Wisconsin purposes because they were enacted after December 31, 2000:

- 30% bonus depreciation (sec. 101 of P.L. 107-147, sec. 201 of P.L. 108-27, sec. 403(a) of P.L. 108-311)
- 50% bonus depreciation (sec. 201 of P.L. 108-27)
- Accelerated depreciation for Indian reservation property (sec. 316 of P.L. 108-311)
- Modification of application of income forecast method of depreciation (sec. 242 of P.L. 108-357)
- Special expensing provisions for film and television productions (sec. 244 of P.L. 108-357)
- Special rules on depreciation for aircraft (sec. 336 of P.L. 108-357)
- Modification of placed in service rule for bonus depreciation (sec. 337 of P.L. 108-357)

- Expansion of limitation on depreciation of certain passenger automobiles (sec. 910 of P.L. 108-357)
- Treatment of electric transmission property as 15-year property (sec. 1308 of P.L. 109-58)
- Expansion of amortization for certain atmospheric pollution control facilities (sec. 1309 of P.L. 109-58)
- Special expensing provisions for equipment used in refining liquid fuels (sec. 1323 of P.L. 109-58)
- Natural gas distribution lines treated as 15-year property (sec. 1325 of P.L. 109-58)
- Natural gas gathering lines treated as 7-year property (sec. 1326 of P.L. 109-58)
- Special rules for amortization of geological and geophysical expenditures (sec. 1329 of P.L. 109-58, sec. 503 of P.L. 109-222)
- Extension for placed in service rules for bonus depreciation for taxpayers affected by Hurricane Katrina, Rita, and Wilma (sec. 105 of P.L. 109-135)
- Election to amortize musical works and copyrights over a 5-year period (sec. 207 of P.L. 109-222)
- Extension for the increase in section 179 expensing limit and phase out threshold (sec. 201 of P.L. 111-147)
- Increase in section 179 dollar limit and phase-out threshold (sec. 2021 of P.L. 111-240)

Section 179 Expense Limitations. For Wisconsin purposes, different maximum amounts and phase-out thresholds apply than for federal purposes. Additionally, off-the-shelf computer software is not considered qualifying property for Wisconsin purposes, although it is qualifying property for federal purposes.

In general, the maximum section 179 expense and phase out threshold amounts for taxable years beginning in 2013 are as follows:

Section 179 Property in General		
	Wisconsin Law	Federal Law
Maximum Section 179 Expense	\$25,000	\$500,000
Phase-out Threshold (Amt. of qualifying property)	\$200,000	\$2,000,000

Other Exceptions to Internal Revenue Code

The following federal provisions in effect as of December 31, 2010, are specifically excluded for Wisconsin franchise and income tax purposes:

Small Business Stock. For federal purposes, an exclusion is allowed for 50% of the gain from the sale or exchange of qualified small business stock issued after August 10, 1993, and held for more than 5 years (sec. 13113 of P.L. 103-66). For Wisconsin purposes, this section does not apply.

Domestic Production Activities Deduction. For federal tax purposes, taxpayers may claim a deduction against gross income equal to a percentage of its qualified production activities income or its taxable income without regard to the deduction. For taxable years beginning after December 31, 2004, and before January 1, 2009, the federal domestic production activities deduction also applied for Wisconsin income and franchise tax purposes. Effective for taxable years beginning on or after January 1, 2009, the domestic production activities deduction will no longer apply for Wisconsin purposes (sec. 102 of P.L. 108-357).

Provisions of the Internal Revenue Code Adopted for Wisconsin Purposes:

- Section 209 of P.L. 109-222 and section 425 of Division A of P.L. 109-432 relating to loans to continuing care facilities.
- Section 844 of P.L. 109-280 relating to the treatment of annuities and life insurance contracts with a long-term care insurance feature.
- Section 117 of Division A of P.L. 109-432 relating to the extension of Archer medical savings accounts.
- Section 406 of Division A of P.L. 109-432 relating to whistleblower reforms.
- Section 409 of Division A of P.L. 109-432 relating to Superfund settlement funds.
- Section 410 of Division A of P.L. 109-432 relating to the active business test.
- Section 412 of Division A of P.L. 109-432 relating to capital gains treatment for self-created musical works.

- Section 417 of Division A of P.L. 109-432 and section 113 of P.L. 110-245 relating to gain on the sale of residence by members of the intelligence community.
- Section 418 of Division A of P.L. 109-432 relating to sales of property by judicial officers.
- Section 424 of Division A of P.L. 109-432 relating to unrelated business income for charitable remainder trusts.
- Section 403 of Division C of P.L. 109-432 relating to sale of mineral and geothermal rights to tax-exempt entities.
- Section 8215 of P.L. 110-28 relating to husband and wife partnership election.
- Section 8231 of P.L. 110-28 relating to eliminating gains from sales or exchanges of stock or securities from passive investment income of S-corporations.
- Section 8232 of P.L. 110-28 relating to treatment of bank director shares of S-corporation bank stock.
- Section 8234 of P.L. 110-28 relating to sale of interest in qualified subchapter S subsidiary.
- Section 8236 of P.L. 110-28 relating to interest deduction for electing small business trusts.
- P.L. 110-141 relating to payments from the Hokie Spirit Memorial Fund.
- Section 4 of P.L. 110-142 relating to cooperative housing pass-through treatment of interest and real estate taxes.
- Section 7 of P.L. 110-142 relating to the capital gain exclusion on sale of principal residence by surviving spouse.
- P.L. 110-172, except sections 3(b) and 11(b), (e), and (g), relating to technical corrections.
- Section 110 of P.L. 110-245 relating to gain on the sale of residence by Peace Corps volunteers.
- Section 4 of P.L. 110-246 relating to the repeal of P.L. 110-234.
- Sections 15312 – 15314 of P.L. 110-246 relating to Timber Real Estate Investment Trusts.
- Section 15316 of P. L. 110-246 relating to tax credit bonds.
- Section 15342 of P.L. 110-246 relating to the exchange of water rights.
- Sections 3031 – 3033, 3041, 3051, 3052, and 3061 of P.L. 110-289 relating to Real Estate Investment Trust income and asset tests.
- Section 3092 of P.L. 110-289 relating to nonqualified use of a principal residence.

- Section 3093 of P.L. 110-289, section 15 of P.L. 111-92, and section 551 of P.L. 111-147 relating to delay in application of worldwide allocation of interest.
- Section 9 of P.L. 110-317 relating to the limitation on funeral trusts.
- Sections 116 and 208 of Division B of P.L. 110-343 relating to publicly traded partnership income treatment of alternative fuels.
- Section 211 of Division B of P.L. 110-343 relating to transportation fringe benefit to bicycle commuters.
- Section 301 of Division B of P.L. 110-343 relating to qualified energy conservation bonds.
- Section 313 of Division C of P.L. 110-343 relating to zone academy bonds.
- Section 504 of Division C of P.L. 110-343 relating to Exxon Valdez settlements.
- P.L. 110-351 relating to the uniform definition of a child.
- Sections 1261 and 1262 of Division B of P.L. 111-5 relating to the repeal of Internal Revenue Service Notice 2008-83, which affects section 382 of the Internal Revenue Code.
- Sections 1401, 1402, 1521, 1522, and 1531 of Division B of P.L. 111-5 relating to recovery zone economic development and facility bonds, tribal economic development bonds, school construction bonds zone academy bonds, and Build America bonds.
- Section 1541 of Division B of P.L. 111-5 relating to the pass through of tax credit bonds by regulated investment companies.
- Section 14 of P.L. 111-92 relating to military base realignment and closure.
- Section 301 of P.L. 111-147 relating to tax credit bonds treated as Build America bonds.
- Sections 531-533 of P.L. 111-147 relating to foreign trusts.
- Section 1322 of P.L. 111-148 relating to non-profit health insurers.
- Section 1515 of P.L. 111-148 relating to qualified health plan benefits under cafeteria plans.
- Section 9003 of P.L. 111-148 relating to disallowing over-the-counter medicine expenses under a flexible spending arrangement.
- Section 9005 of P.L. 111-148 relating to the \$2,500 limitation for salary reduction for a health flexible spending arrangement.
- Section 9012 of P.L. 111-148 relating to eliminating the deduction for the subsidy for employers that maintain prescription drug coverage for retirees who are eligible for Medicare Part D.
- Section 9014 of P.L. 111-148 relating to limiting the deduction for employee remuneration if at least 25 percent of premium income to the insurer does not meet minimum essential coverage requirements.
- Section 9016 of P.L. 111-148 relating to the tax treatment of certain health organizations.
- Section 9021 of P.L. 111-148 relating to an income exclusion for Indian health care benefits.
- Section 9022 of P.L. 111-148 relating to cafeteria plans of small employers.
- Section 10108 of P.L. 111-148 relating to an income exclusion for free-choice vouchers to purchase a health plan.
- Section 10902 of P.L. 111-148 relating to an inflation adjustment for the limitation on health flexible spending arrangements under cafeteria plans.
- Section 10908 of P.L. 111-148 relating to loan repayments for health care professionals.
- Section 10909 of P.L. 111-148 relating to the income exclusion for employer-provided adoption assistance.
- Section 1403 of P.L. 111-152 relating to the delay in the limitation on health flexible spending accounts until 2013.
- Section 1407 of P.L. 111-152 relating to delay in effective date for elimination of the deduction of the subsidy for employers who maintain prescription drug coverage for retirees.
- P.L. 111-192 relating to qualified retirement plans.
- Section 1601 of P.L. 111-203 relating to the section 1256 mark-to-market requirements.
- Section 215 of P.L. 111-226 relating to the treatment of foreign subsidiary redemptions.
- Section 217 of P.L. 111-226 relating to the 80/20 rule for interest and dividends paid by a corporation.
- Section 2014 of P.L. 111-240 relating to the recognition period for S-corporation built-in gain tax.
- Section 2043 of P.L. 111-240 relating to documentation for claiming cell phones as a business expense.
- Section 2111 of P.L. 111-240 relating to allowing a section 457(b) plan to add a designated Roth account and allow rollovers to that account.
- Section 2112 of P.L. 111-240 relating to the treatment of rollovers from a section 401(k) or section 403(b) to a designated Roth account.
- Section 2113 of P.L. 111-240 relating to split annuity contracts.

- P.L. 111-325 relating to a Regulated Investment Company.
- Section 1858 of P.L. 112-10 relating to free choice vouchers.
- Section 1108 of P.L. 112-95 relating to the corporate repurchase of a debt instrument.
- Section 40211 of P.L. 112-141 relating to pension funding rules for determining segment rates.
- Section 40241 of P.L. 112-141 relating to transfers from excess pension assets to retiree medical accounts.
- Section 40242 of P.L. 112-141 relating to transfers from excess pension assets to fund the purchase of retiree group term life insurance.
- Section 100121 of P.L. 112-141 relating to an exemption from the 10 percent early distribution tax for phased retirement payments.
- Section 101 of P.L. 112-240 relating to deleting the sunset provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 and the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.
- Section 902 of P.L. 112-240 relating to the treatment of the rollover of a retirement plan distribution to a designated Roth account.

Accounting for Differences

Adjustments may be necessary to account for differences between federal and Wisconsin taxable income because of the items described above. Exempt organizations taxable as trusts show these adjustments on Schedule T1 and Schedule T2. Exempt organizations taxable as corporations recompute their federal unrelated business taxable income reported on line 1 of Form 4T. See the instructions for line 1 for details.

Line-by-Line Instructions for Form 4T

You must complete pages 1 and 2 of Form 4T and make appropriate entries in the schedules on page 3. Do not enter "See attached" instead of completing the entry spaces. If more space is needed, use separate sheets using the same size and format as the printed forms.

Round cents 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.

The name and address information should be written on single lines. Do not stack the information on the lines. If more room is needed, abbreviate where possible.

Do not write "None" on the amount lines if there is not an entry for the lines. Instead, leave the lines blank.

Caution: Federal line numbers referred to on Form 4T and in these instructions may change.

Items A Through J

Before completing items A through J, fill in the exempt organization's 2013 taxable year at the top of the form and the organization's name and address. If the organization dissolved, enter the date of dissolution as the ending date of the 2013 taxable year.

■ **Item 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 IRS, calling the IRS's toll-free number at (800) 829-4933, or applying online at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-Online>.

■ **Item B. Business Activity (NAICS) Code** – Enter the organization's principal business activity code, based on the North American Industry Classification System (NAICS), from your federal return. If your federal return is a consolidated return, go to census.gov/epcd/www/naics.html to find the NAICS code for your principal business activity.

■ **Item C. State and Year of Organization** – Enter the 2-letter postal abbreviation for the state (or name of the foreign country) under whose laws the organization was formed or organized and the year of formation or organization.

■ **D1. Amended Return** – Check here if this is an amended return. Circle the line number of the lines you are changing and submit a detailed explanation of the changes made, including any supporting form or schedule.

■ **D2. First Return** – Check here if this is the first year that you are filing a Wisconsin return because the corporation wasn't in existence or didn't do business in Wisconsin in prior years.

■ **D3. Final Return** – If the corporation ceased to exist or withdrew from Wisconsin during the year, check here and submit a copy of your plan of liquidation and federal Form 966 if the corporation liquidated.

■ **D4-5. Short Period** – Indicate that a short period return is being filed due to a change in the corporation’s accounting period or a stock purchase or sale by checking the appropriate line.

■ **Item E. Extended Due Date** – Check here if the exempt organization has an extension of time to file its Wisconsin return, and enter the extended due date.

■ **Item F. Schedule RT Required** – Check here if the exempt organization is filing Schedule RT, *Wisconsin Related Entity Expenses Disclosure Statement*, with its return. Schedule RT is generally required if the exempt organization pays, accrues, or incurs more than \$100,000 of expenses to a related person or entity in the taxable year. See the Schedule RT instructions for details of the requirement to file Schedule RT.

■ **Item G. Name Change** - Check here if the organization changed its name during the taxable year.

■ **Item H. Internal Revenue Service Adjustment** – If an organization’s federal tax return is adjusted by the IRS and the adjustments affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net business 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, PO Box 8908, Madison, WI 53708-8908. If submitting a federal audit report without an amended return, mail it to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, PO Box 8906, Madison, WI 53708-8906. Don’t attach these items to the tax return for the current year.

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

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

NOTE: Lines 1 through 13 are only for exempt organizations taxable as corporations. Exempt organizations taxable as trusts must skip lines 1 through 13 and begin on line 14.

Lines 1 Through 13 (For Corporations Only)

■ **Line 1. Federal Unrelated Business Taxable Income** – 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.

If any changes to the IRC or depreciation or amortization 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 amount on Form 4T, line 1, and include a schedule with Form 4T showing your computation of line 1.

■ **Line 2. Job Creation Deduction** - Enter the amount from Schedule JC, line 7. For more information, see the instructions for Schedule JC.

■ **Lines 4 through 9. Apportionment Data** – If using the apportionment method, complete Wisconsin Form 4A-1, *Wisconsin Apportionment Data for Single Factor Formulas*, or 4A-2, *Wisconsin Apportionment Data for Multiple Factor Formulas*, and enter the amounts requested. If using the separate accounting method, don’t complete lines 4 through 8. Instead, see the instructions for Separate Accounting Data in the instructions and enter the Wisconsin unrelated business taxable income on line 9.

■ **Line 10. Gross Tax** – Enter 7.9% of the Wisconsin unrelated business taxable income reported on line 9.

■ **Line 11. Nonrefundable Credits** – Enter any nonrefundable credits the exempt organization is claiming from Schedule CR, line 46. However, you may not offset these credits against the economic development surcharge. If you are claiming more than one credit, you must claim the credits in a specific order. To receive any credits, the taxpayer must submit the appropriate credit computation schedules. See the Schedule CR instructions for details.

To determine if the organization qualifies for any credits, see Publication 123, *Business Tax Incentives*, which is available on the Department of Revenue’s web site at revenue.wi.gov/html/taxpubs.html.

■ **Line 12. Relocated Business Credit** - If qualified to claim the relocated business credit, check the box on line 12 and enter the balance remaining after subtracting line 11 from line 10. If not qualified to claim the relocated business credit, enter 0. See the Schedule RB instructions for further information.

■ **Line 13. Net Tax** – Subtract lines 11 and 12 from line 10. If lines 11 and 12 are greater than line 10, enter zero (0).

Lines 14 Through 23 (For Trusts Only)

■ **Line 14. Federal Unrelated Business Taxable Income** – Enter the amount from federal Form 990-T, line 34. However, if the trust is required to file Form 4720, enter the amount of federal unrelated business taxable income as computed in the supporting schedules to Form 4720. The amount on line 14 should be after applying the net operating loss deduction and special deductions.

CAUTION: If any changes to the Internal Revenue Code or differences described earlier affect the computation of federal unrelated business taxable income but don't apply for Wisconsin purposes, account for the differences on Schedules T1 and T2.

■ **Line 15. Trust Additions** – Federal unrelated business taxable income on Form 4T, line 14, 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 T1 on page 3 and enter the total.

Specific instructions for how to complete Schedule T1 follow:

■ **Line 1. Interest Income** – 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. Enter only the state or municipal interest that is considered unrelated business taxable income.

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

■ **Line 3. Capital Gains and Losses** – 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. Net Operating Loss Carryover** – Enter the amount of any federal net operating loss carryover.

■ **Lines 5. Related Entity Expenses** – An exempt organization taxable as a trust must make an addition modification to “add back” management fees and intangible, interest or rental expenses paid, accrued, or incurred to a related entity. These expenses must generally also be disclosed on Schedule RT. See the Schedule RT instructions for further details of the expenses required to be disclosed on Schedule RT and added back to income on Schedule T1.

After the trust makes this addition modification, the trust uses Part II of Schedule RT to determine if it is eligible for a deduction for any of the amount added back. The trust then makes a subtraction modification on Schedule T2 in the amount it is eligible to deduct.

If the trust is a partner, member, beneficiary, or shareholder of a pass-through entity, also include the amount of modification included on line 21a of Schedule 3K-1; line 14a of Schedule 2K-1; and line 18a of Schedule 5K-1, as applicable.

■ **Line 7. Transitional Adjustments** – 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). Include a schedule showing the computation of each transitional adjustment made.

■ **Line 8. Credits Includable in Income** – For certain credits, you must include the credit amount in your income. Enter on line 8 the total of the following credit amounts, if applicable:

Credit	Amount Includable in Income
Beginning Farmer and Farm Asset Owner Credit	Schedule FL, line 2 or line 6
Biodiesel Fuel Production Credit	Schedule BC, line 6
Community Rehabilitation Program Credit	Schedule CM, line 5
Dairy and Livestock Farm Investment Credit	Schedule DI, line 7
Dairy Manufacturing Facility Investment Credit	Schedule DM, line 13 and 14
Development Zones Credits	Schedule DC, lines 5, 13, and 21
Early Stage Seed Investment Credit	Schedule VC, line 10
Economic Development Tax Credit	Schedule ED, line 3
Electronic Medical Records Credit	Schedule EM, line 3
Enterprise Zone Jobs Credit	Schedule EC, line 3
Ethanol and Biodiesel Fuel Pump Credit	Schedule EB, line 5
Farmland Preservation Credit	Schedule FC, line 18 and Schedule FC-A, line 13
Film Production Credits	Schedule FP, lines 3 and 6
Food Processing Plant and Food Warehouse Investment Credit	Schedule FW, line 7
Health Insurance Risk-Sharing Plan Assessments Credit	Schedule HI, line 4
Internet Equipment Credit	Schedule IE, line 3
Jobs Tax Credit	Schedule JT, line 5
Manufacturing & Agriculture Credit	Schedule MA, line 18 from Parts I & II
Manufacturing Investment Credit	Schedule MI, line 4
Meat Processing Facility Investment Credit	Schedule MP, line 7
Postsecondary Education Credit	Schedule PE, line 5
Research Expense Credit	Schedule R, line 30 Schedule R-1, line 29 Schedule R-2, line 29
Research Facilities Credit	Schedule R, line 36 Schedule R-1, line 35 Schedule R-2, line 35
Super Research Credit	Schedule R, line 46
Supplement to Federal Historic Rehabilitation Credit	Schedule HR, line 5
Technology Zone Credit	Schedule TC, line 6
Water Consumption Credit	Schedule WC, line 8
Woody Biomass Harvesting and Processing Credit	Schedule WB, line 5

■ **Line 9. Other Additions** – Enter any other amount subject to Wisconsin taxation, less any expense amount allowable 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 tickets were originally bought in Wisconsin.

■ **Line 17. Trust Subtractions** – Federal unrelated business taxable income on Form 4T, line 14, may not include items that are deductible for Wisconsin tax purposes, or it may include items that aren't taxable for Wisconsin purposes. Complete Schedule T2 on page 3 and enter the total.

Specific instructions for how to complete Schedule T2 follow:

■ **Line 1. Interest Income** – 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. Capital Gains and Losses** – 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 30% of the net capital gain from assets held more than one year (60% on farm assets held more than one year and on all farm assets acquired from a decedent).

■ **Line 3. Net Operating Loss Carryforward** – 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. Related Entity Expenses** – An exempt organization taxable as a trust must make an addition modification to "add back" management fees and intangible, interest or rental expenses paid, accrued, or incurred to a related entity if that interest was deducted from federal unrelated business taxable income. The "addback" is reported on Schedule T1, line 5. After the exempt organization makes this addition modification, it completes Part II of Schedule RT to determine if it is eligible for a deduction for any of the amount added back. The exempt organization then makes a subtraction modification on Schedule T2, line 4, for the amount it is eligible to deduct. See the Schedule RT instructions for details of the conditions necessary to claim this subtraction.

If the exempt organization is a partner, member, beneficiary, or shareholder of a pass-through entity, also include the amount of modification included on line 21b of Schedule 3K-1, line 14b of Schedule 2K-1, and line 18b of Schedule 5K-1, as applicable.

■ **Line 6. Transitional Adjustments** – 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). Include a schedule showing the computation of each transitional adjustment.

■ **Line 7. Other Subtractions** – 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). Include on line 6 any trust income that was included in federal unrelated business taxable income but not sourced to Wisconsin.

■ **Line 19. Gross Tax** – Compute the tax on the Wisconsin unrelated business taxable income on line 18 using the tax table located in the instructions.

■ **Line 20. Nonrefundable Credits** – Enter any nonrefundable credits the exempt organization is claiming from Schedule CR, line 15 plus line 28. However, you may not offset these credits against the economic development surcharge. If you are claiming more than one credit, you must claim the credits in a specific order. To receive any credits, the taxpayer must submit the appropriate credit computation schedules. See the Schedule CR instructions for details.

To determine if the organization qualifies for any credits, see Publication 123, *Business Tax Incentives*, which is available on the Department of Revenue's web site at rev-enu.wi.gov/html/taxpubs.html.

■ **Line 21. 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), and
- A copy of Wisconsin Schedule OS and the other state's tax return must be submitted with Form 4T.

See Wisconsin Schedule OS for more information.

Lines 25 Through 41

■ **Line 25. Economic Development Surcharge** – Compute the surcharge as explained below. For further information, see [Publication 400, Wisconsin's Economic Development Surcharge](#).

Exempt organizations taxable as corporations: Enter the greater of \$25 or 3% (0.03) of the gross tax on line 10, but not more than \$9,800. **Note:** The economic development 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.

■ **Line 26. Endangered Resources Donation** – (For exempt organizations taxable as corporations.) Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. It also helps protect Wisconsin's finest remaining examples of prairies, forests, and wetlands. Support endangered resources in Wisconsin. Fill in line 26 with the amount you wish to donate. Your gift will either reduce your refund or be added to tax due.

You can make an online donation at the following web site:

dnr.wi.gov/topic/endangeredresources/donate.html

You can also send a check directly to the Endangered Resources Fund, Department of Natural Resources, PO Box 7921, Madison WI 53707-7921.

■ **Line 27. Veterans Trust Fund Donation** – You may designate an amount as a veterans trust fund donation. Your donation will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in line 27 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

■ **Line 29. Estimated Tax Payments** – Enter estimated tax payments made or overpayments applied from prior years' returns. Subtract any "quick refund" applied for on Form 4466W.

■ **Line 30. Wisconsin Tax Withheld** – Enter your share of Wisconsin tax withheld from pass-through entities of which you are a member, as reported on Wisconsin Schedules 2K-1, 3K-1, or 5K-1. Include a copy of the Schedule 2K-1, 3K-1, or 5K-1 with the tax return that you file. Also enter the amount of Wisconsin tax withheld from lottery prizes.

If this is an amended return, enter the Wisconsin tax withheld reported on your original return, unless the amount you originally reported was incorrect.

■ **Line 31. Refundable Credits** – Enter any refundable credits the exempt organization is claiming from Schedule CR, line 39 (for organizations taxable as trusts) or line 49 (for organizations taxable as corporations). To determine if the organization qualifies for any credits, see Publication 123, *Business Tax Incentives* (available at revenue.wi.gov/html/taxpubs.html). To claim a credit, complete the appropriate credit schedule as instructed by Publication 123, enter the credit amount on the appropriate line of Schedule CR, and submit the credit schedule and Schedule CR with your return.

■ **Line 32. Amended Return - Amount Previously Paid** - Complete this line only if this is an amended 2013 Form 4T. Fill in the amount of tax you paid with your original Form 4T plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 4T, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2013 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

■ **Line 34. Amended Return - Amount Previously Refunded** - Complete this line only if this is an amended 2013 Form 4T. Fill in the refund from your original 2013 return (not including the amount applied to your 2014 estimated tax).

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty. If your 2013 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 32 instead of line 34.

■ **Line 36. Interest, Penalty, and Late Fee Due** – Enter any interest, penalty, and late fee due from Form 4U, line 17 or 26. Check the space after the arrow line if you computed underpayment interest using the annualized income installment method on Form 4U, page 2.

If you are filing an amended return and you were previously assessed interest for underpayment of estimated taxes, complete an amended Form 4U, Part I, based on the total of the amounts shown on lines 21 and 22. Enter the difference between the underpayment interest from the amended Form 4U, line 17, and the amount you previously paid on line 36. Show an overpayment as a negative number. File

Form 4U with your amended return. Otherwise, leave line 36 blank. The Department will compute interest on the amount of refund approved or tax owed.

■ **Line 37. Tax Due** – If the total of lines 28 and 36 is larger than line 35, subtract line 35 from the total of lines 28 and 36. Pay by electronic funds transfer or mail your check with a 2013 Form 4-ES, *Corporation Estimated Tax Voucher*, to the address shown on the voucher. **Otherwise, use paper clips to fasten your check to the front of Form 4T.**

■ **Line 38. Overpayment** – If line 35 is larger than the total of lines 28 and 36, subtract the total of lines 28 and 36 from line 35.

NOTE: If you must recapture development zones investment credits because the property is disposed of or ceases to be qualified property before the end of the recapture period, add the amount from the schedule on page 5 of the Schedule DC instructions to the tax due on line 37 or reduce the overpayment on line 38.

■ **Line 39. 2014 Estimated Tax** – Enter the amount of any overpayment from line 38 that is to be credited to the organization’s 2014 estimated tax. The balance of any overpayment will be refunded.

If this is an amended return and you have already filed your 2014 return, enter the overpayment that you claimed as a credit on your 2014 return from your previously filed original or amended 2013 return. Otherwise, you may allocate the overpayment from line 38 between line 39 and line 40 as you choose.

■ **Line 41. 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, Signatures, and Supplemental Schedules

■ **Additional Information Required** – Provide the requested information and answer the questions in items 1 through 5.

■ **Signatures** – An officer or trustee of the exempt organization must sign the form at the bottom of page 2. 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 preparing firm'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.

■ **Supplemental Schedules** – File the following items as supplemental schedules to your Form 4T:

- Your federal Form 990-T or 4720 with all supporting schedules.

- A list of your solely owned LLCs.
- Any extension of time to file your return.
- Supporting schedules for Form 4T (supporting schedules that are not Department-prescribed forms may be submitted as .pdf documents with electronic returns).

If you are filing Form 4T on paper, **do not staple, fasten or bind these supplemental schedules to your return. Use paper clips instead.**

Wisconsin Income of Multistate Organizations

Who Must Use 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.

An exempt organization engaged in unrelated trade or business activities in and outside Wisconsin is required to report a portion of its total 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.

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.

To use the apportionment method, an exempt organization must have business activity sufficient to create nexus in Wisconsin and at least one other state or foreign country. "Nexus" means that an exempt organization's 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 organization's only activity in the state is the solicitation of or-

ders, which orders are approved outside the state and are filled by delivery from a point outside the state.

What Is the Apportionment Percentage

For unitary, multistate businesses (except direct air carriers, motor carriers, railroads, sleeping car companies, pipeline companies, financial institutions, brokers-dealers, investment advisers, investment companies, underwriters, and telecommunications companies whose incomes are apportioned by special rules of the Department), the apportionment percentage is determined by the ratio of Wisconsin sales to total company sales.

For most companies, the apportionment percentage is computed on Form 4A-1. However, direct air carriers, motor carriers, railroads, sleeping car companies, pipeline companies, financial institutions, brokers-dealers, investment advisers, investment companies, underwriters, and telecommunications companies should see Form 4A-2 and its instructions.

What Is Nonapportionable Unrelated Business Taxable Income

Nonapportionable 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 tangible personal property. 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.

Except for income from lottery prizes described above, the intangible income of a personal holding company is non-apportionable and is assigned to the state of incorporation.

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

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. The exempt corporation should request a detailed breakdown of the partnership's or LLC's items and amounts to be included in the computation 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.

Separate Accounting

An exempt organization engaged in a nonunitary business in and outside Wisconsin must determine the amount of income attributable to Wisconsin by separate accounting. The exempt organization uses Form 4C, *Separate Accounting Data*, to report the amount 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. Under separate accounting, the exempt organization must keep separate records of the sales, cost of sales, and expenses for the Wisconsin business.

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 net income. It should be mailed to the Wisconsin Department of Revenue, Mail Stop 5-144, PO Box 8906, Madison, WI 53708-8906 before the end of the taxable year for which the use of separate accounting is desired.

2013 TAX TABLE

If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is
			4,000	4,100	178	9,500	9,600	420	15,000	15,100	724	20,500	20,600	1,045
			4,100	4,200	183	9,600	9,700	425	15,100	15,200	730	20,600	20,700	1,051
			4,200	4,300	187	9,700	9,800	429	15,200	15,300	736	20,700	20,800	1,057
			4,300	4,400	191	9,800	9,900	433	15,300	15,400	742	20,800	20,900	1,063
			4,400	4,500	196	9,900	10,000	438	15,400	15,500	747	20,900	21,000	1,069
			4,500	4,600	200	10,000	10,100	442	15,500	15,600	753	21,000	21,100	1,075
			4,600	4,700	205	10,100	10,200	447	15,600	15,700	759	21,100	21,200	1,080
			4,700	4,800	209	10,200	10,300	451	15,700	15,800	765	21,200	21,300	1,086
			4,800	4,900	213	10,300	10,400	455	15,800	15,900	771	21,300	21,400	1,092
			4,900	5,000	218	10,400	10,500	460	15,900	16,000	777	21,400	21,500	1,098
			5,000	5,100	222	10,500	10,600	464	16,000	16,100	783	21,500	21,600	1,104
			5,100	5,200	227	10,600	10,700	469	16,100	16,200	788	21,600	21,700	1,110
			5,200	5,300	231	10,700	10,800	473	16,200	16,300	794	21,700	21,800	1,117
0	20	0	5,300	5,400	235	10,800	10,900	479	16,300	16,400	800	21,800	21,900	1,123
20	40	1	5,400	5,500	240	10,900	11,000	485	16,400	16,500	806	21,900	22,000	1,129
40	100	3	5,500	5,600	244	11,000	11,100	491	16,500	16,600	812	22,000	22,100	1,135
100	200	7	5,600	5,700	249	11,100	11,200	496	16,600	16,700	818	22,100	22,200	1,142
200	300	11	5,700	5,800	253	11,200	11,300	502	16,700	16,800	823	22,200	22,300	1,148
300	400	15	5,800	5,900	257	11,300	11,400	508	16,800	16,900	829	22,300	22,400	1,154
400	500	20	5,900	6,000	262	11,400	11,500	514	16,900	17,000	835	22,400	22,500	1,160
500	600	24	6,000	6,100	266	11,500	11,600	520	17,000	17,100	841	22,500	22,600	1,167
600	700	29	6,100	6,200	271	11,600	11,700	526	17,100	17,200	847	22,600	22,700	1,173
700	800	33	6,200	6,300	275	11,700	11,800	531	17,200	17,300	853	22,700	22,800	1,179
800	900	37	6,300	6,400	279	11,800	11,900	537	17,300	17,400	858	22,800	22,900	1,185
900	1,000	42	6,400	6,500	284	11,900	12,000	543	17,400	17,500	864	22,900	23,000	1,192
1,000	1,100	46	6,500	6,600	288	12,000	12,100	549	17,500	17,600	870	23,000	23,100	1,198
1,100	1,200	51	6,600	6,700	293	12,100	12,200	555	17,600	17,700	876	23,100	23,200	1,204
1,200	1,300	55	6,700	6,800	297	12,200	12,300	561	17,700	17,800	882	23,200	23,300	1,211
1,300	1,400	59	6,800	6,900	301	12,300	12,400	566	17,800	17,900	888	23,300	23,400	1,217
1,400	1,500	64	6,900	7,000	306	12,400	12,500	572	17,900	18,000	893	23,400	23,500	1,223
1,500	1,600	68	7,000	7,100	310	12,500	12,600	578	18,000	18,100	899	23,500	23,600	1,229
1,600	1,700	73	7,100	7,200	315	12,600	12,700	584	18,100	18,200	905	23,600	23,700	1,236
1,700	1,800	77	7,200	7,300	319	12,700	12,800	590	18,200	18,300	911	23,700	23,800	1,242
1,800	1,900	81	7,300	7,400	323	12,800	12,900	596	18,300	18,400	917	23,800	23,900	1,248
1,900	2,000	86	7,400	7,500	328	12,900	13,000	601	18,400	18,500	923	23,900	24,000	1,254
2,000	2,100	90	7,500	7,600	332	13,000	13,100	607	18,500	18,600	929	24,000	24,100	1,261
2,100	2,200	95	7,600	7,700	337	13,100	13,200	613	18,600	18,700	934	24,100	24,200	1,267
2,200	2,300	99	7,700	7,800	341	13,200	13,300	619	18,700	18,800	940	24,200	24,300	1,273
2,300	2,400	103	7,800	7,900	345	13,300	13,400	625	18,800	18,900	946	24,300	24,400	1,280
2,400	2,500	108	7,900	8,000	350	13,400	13,500	631	18,900	19,000	952	24,400	24,500	1,286
2,500	2,600	112	8,000	8,100	354	13,500	13,600	637	19,000	19,100	958	24,500	24,600	1,292
2,600	2,700	117	8,100	8,200	359	13,600	13,700	642	19,100	19,200	964	24,600	24,700	1,298
2,700	2,800	121	8,200	8,300	363	13,700	13,800	648	19,200	19,300	969	24,700	24,800	1,305
2,800	2,900	125	8,300	8,400	367	13,800	13,900	654	19,300	19,400	975	24,800	24,900	1,311
2,900	3,000	130	8,400	8,500	372	13,900	14,000	660	19,400	19,500	981	24,900	25,000	1,317
3,000	3,100	134	8,500	8,600	376	14,000	14,100	666	19,500	19,600	987	25,000	25,100	1,323
3,100	3,200	139	8,600	8,700	381	14,100	14,200	672	19,600	19,700	993	25,100	25,200	1,330
3,200	3,300	143	8,700	8,800	385	14,200	14,300	677	19,700	19,800	999	25,200	25,300	1,336
3,300	3,400	147	8,800	8,900	389	14,300	14,400	683	19,800	19,900	1,004	25,300	25,400	1,342
3,400	3,500	152	8,900	9,000	394	14,400	14,500	689	19,900	20,000	1,010	25,400	25,500	1,349
3,500	3,600	156	9,000	9,100	398	14,500	14,600	695	20,000	20,100	1,016	25,500	25,600	1,355
3,600	3,700	161	9,100	9,200	403	14,600	14,700	701	20,100	20,200	1,022	25,600	25,700	1,361
3,700	3,800	165	9,200	9,300	407	14,700	14,800	707	20,200	20,300	1,028	25,700	25,800	1,367
3,800	3,900	169	9,300	9,400	411	14,800	14,900	712	20,300	20,400	1,034	25,800	25,900	1,374
3,900	4,000	174	9,400	9,500	416	14,900	15,000	718	20,400	20,500	1,039	25,900	26,000	1,380

2013 TAX TABLE (Continued)

If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is
26,000	26,100	1,386	31,500	31,600	1,731	37,000	37,100	2,076	42,500	42,600	2,421	48,000	48,100	2,766
26,100	26,200	1,392	31,600	31,700	1,737	37,100	37,200	2,082	42,600	42,700	2,427	48,100	48,200	2,772
26,200	26,300	1,399	31,700	31,800	1,744	37,200	37,300	2,088	42,700	42,800	2,433	48,200	48,300	2,778
26,300	26,400	1,405	31,800	31,900	1,750	37,300	37,400	2,095	42,800	42,900	2,439	48,300	48,400	2,784
26,400	26,500	1,411	31,900	32,000	1,756	37,400	37,500	2,101	42,900	43,000	2,446	48,400	48,500	2,791
26,500	26,600	1,417	32,000	32,100	1,762	37,500	37,600	2,107	43,000	43,100	2,452	48,500	48,600	2,797
26,600	26,700	1,424	32,100	32,200	1,769	37,600	37,700	2,113	43,100	43,200	2,458	48,600	48,700	2,803
26,700	26,800	1,430	32,200	32,300	1,775	37,700	37,800	2,120	43,200	43,300	2,465	48,700	48,800	2,809
26,800	26,900	1,436	32,300	32,400	1,781	37,800	37,900	2,126	43,300	43,400	2,471	48,800	48,900	2,816
26,900	27,000	1,443	32,400	32,500	1,787	37,900	38,000	2,132	43,400	43,500	2,477	48,900	49,000	2,822
27,000	27,100	1,449	32,500	32,600	1,794	38,000	38,100	2,139	43,500	43,600	2,483	49,000	49,100	2,828
27,100	27,200	1,455	32,600	32,700	1,800	38,100	38,200	2,145	43,600	43,700	2,490	49,100	49,200	2,834
27,200	27,300	1,461	32,700	32,800	1,806	38,200	38,300	2,151	43,700	43,800	2,496	49,200	49,300	2,841
27,300	27,400	1,468	32,800	32,900	1,812	38,300	38,400	2,157	43,800	43,900	2,502	49,300	49,400	2,847
27,400	27,500	1,474	32,900	33,000	1,819	38,400	38,500	2,164	43,900	44,000	2,508	49,400	49,500	2,853
27,500	27,600	1,480	33,000	33,100	1,825	38,500	38,600	2,170	44,000	44,100	2,515	49,500	49,600	2,860
27,600	27,700	1,486	33,100	33,200	1,831	38,600	38,700	2,176	44,100	44,200	2,521	49,600	49,700	2,866
27,700	27,800	1,493	33,200	33,300	1,838	38,700	38,800	2,182	44,200	44,300	2,527	49,700	49,800	2,872
27,800	27,900	1,499	33,300	33,400	1,844	38,800	38,900	2,189	44,300	44,400	2,534	49,800	49,900	2,878
27,900	28,000	1,505	33,400	33,500	1,850	38,900	39,000	2,195	44,400	44,500	2,540	49,900	50,000	2,885
28,000	28,100	1,512	33,500	33,600	1,856	39,000	39,100	2,201	44,500	44,600	2,546	50,000	50,100	2,891
28,100	28,200	1,518	33,600	33,700	1,863	39,100	39,200	2,207	44,600	44,700	2,552	50,100	50,200	2,897
28,200	28,300	1,524	33,700	33,800	1,869	39,200	39,300	2,214	44,700	44,800	2,559	50,200	50,300	2,903
28,300	28,400	1,530	33,800	33,900	1,875	39,300	39,400	2,220	44,800	44,900	2,565	50,300	50,400	2,910
28,400	28,500	1,537	33,900	34,000	1,881	39,400	39,500	2,226	44,900	45,000	2,571	50,400	50,500	2,916
28,500	28,600	1,543	34,000	34,100	1,888	39,500	39,600	2,233	45,000	45,100	2,577	50,500	50,600	2,922
28,600	28,700	1,549	34,100	34,200	1,894	39,600	39,700	2,239	45,100	45,200	2,584	50,600	50,700	2,929
28,700	28,800	1,555	34,200	34,300	1,900	39,700	39,800	2,245	45,200	45,300	2,590	50,700	50,800	2,935
28,800	28,900	1,562	34,300	34,400	1,907	39,800	39,900	2,251	45,300	45,400	2,596	50,800	50,900	2,941
28,900	29,000	1,568	34,400	34,500	1,913	39,900	40,000	2,258	45,400	45,500	2,603	50,900	51,000	2,947
29,000	29,100	1,574	34,500	34,600	1,919	40,000	40,100	2,264	45,500	45,600	2,609	51,000	51,100	2,954
29,100	29,200	1,580	34,600	34,700	1,925	40,100	40,200	2,270	45,600	45,700	2,615	51,100	51,200	2,960
29,200	29,300	1,587	34,700	34,800	1,932	40,200	40,300	2,276	45,700	45,800	2,621	51,200	51,300	2,966
29,300	29,400	1,593	34,800	34,900	1,938	40,300	40,400	2,283	45,800	45,900	2,628	51,300	51,400	2,972
29,400	29,500	1,599	34,900	35,000	1,944	40,400	40,500	2,289	45,900	46,000	2,634	51,400	51,500	2,979
29,500	29,600	1,606	35,000	35,100	1,950	40,500	40,600	2,295	46,000	46,100	2,640	51,500	51,600	2,985
29,600	29,700	1,612	35,100	35,200	1,957	40,600	40,700	2,302	46,100	46,200	2,646	51,600	51,700	2,991
29,700	29,800	1,618	35,200	35,300	1,963	40,700	40,800	2,308	46,200	46,300	2,653	51,700	51,800	2,998
29,800	29,900	1,624	35,300	35,400	1,969	40,800	40,900	2,314	46,300	46,400	2,659	51,800	51,900	3,004
29,900	30,000	1,631	35,400	35,500	1,976	40,900	41,000	2,320	46,400	46,500	2,665	51,900	52,000	3,010
30,000	30,100	1,637	35,500	35,600	1,982	41,000	41,100	2,327	46,500	46,600	2,671	52,000	52,100	3,016
30,100	30,200	1,643	35,600	35,700	1,988	41,100	41,200	2,333	46,600	46,700	2,678	52,100	52,200	3,023
30,200	30,300	1,649	35,700	35,800	1,994	41,200	41,300	2,339	46,700	46,800	2,684	52,200	52,300	3,029
30,300	30,400	1,656	35,800	35,900	2,001	41,300	41,400	2,345	46,800	46,900	2,690	52,300	52,400	3,035
30,400	30,500	1,662	35,900	36,000	2,007	41,400	41,500	2,352	46,900	47,000	2,697	52,400	52,500	3,041
30,500	30,600	1,668	36,000	36,100	2,013	41,500	41,600	2,358	47,000	47,100	2,703	52,500	52,600	3,048
30,600	30,700	1,675	36,100	36,200	2,019	41,600	41,700	2,364	47,100	47,200	2,709	52,600	52,700	3,054
30,700	30,800	1,681	36,200	36,300	2,026	41,700	41,800	2,371	47,200	47,300	2,715	52,700	52,800	3,060
30,800	30,900	1,687	36,300	36,400	2,032	41,800	41,900	2,377	47,300	47,400	2,722	52,800	52,900	3,066
30,900	31,000	1,693	36,400	36,500	2,038	41,900	42,000	2,383	47,400	47,500	2,728	52,900	53,000	3,073
31,000	31,100	1,700	36,500	36,600	2,044	42,000	42,100	2,389	47,500	47,600	2,734	53,000	53,100	3,079
31,100	31,200	1,706	36,600	36,700	2,051	42,100	42,200	2,396	47,600	47,700	2,740	53,100	53,200	3,085
31,200	31,300	1,712	36,700	36,800	2,057	42,200	42,300	2,402	47,700	47,800	2,747	53,200	53,300	3,092
31,300	31,400	1,718	36,800	36,900	2,063	42,300	42,400	2,408	47,800	47,900	2,753	53,300	53,400	3,098
31,400	31,500	1,725	36,900	37,000	2,070	42,400	42,500	2,414	47,900	48,000	2,759	53,400	53,500	3,104

2013 TAX TABLE (Continued)

If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is
53,500	53,600	3,110	59,000	59,100	3,455	64,500	64,600	3,800	70,000	70,100	4,145	75,500	75,600	4,490
53,600	53,700	3,117	59,100	59,200	3,461	64,600	64,700	3,806	70,100	70,200	4,151	75,600	75,700	4,496
53,700	53,800	3,123	59,200	59,300	3,468	64,700	64,800	3,813	70,200	70,300	4,157	75,700	75,800	4,502
53,800	53,900	3,129	59,300	59,400	3,474	64,800	64,900	3,819	70,300	70,400	4,164	75,800	75,900	4,509
53,900	54,000	3,135	59,400	59,500	3,480	64,900	65,000	3,825	70,400	70,500	4,170	75,900	76,000	4,515
54,000	54,100	3,142	59,500	59,600	3,487	65,000	65,100	3,831	70,500	70,600	4,176	76,000	76,100	4,521
54,100	54,200	3,148	59,600	59,700	3,493	65,100	65,200	3,838	70,600	70,700	4,183	76,100	76,200	4,527
54,200	54,300	3,154	59,700	59,800	3,499	65,200	65,300	3,844	70,700	70,800	4,189	76,200	76,300	4,534
54,300	54,400	3,161	59,800	59,900	3,505	65,300	65,400	3,850	70,800	70,900	4,195	76,300	76,400	4,540
54,400	54,500	3,167	59,900	60,000	3,512	65,400	65,500	3,857	70,900	71,000	4,201	76,400	76,500	4,546
54,500	54,600	3,173	60,000	60,100	3,518	65,500	65,600	3,863	71,000	71,100	4,208	76,500	76,600	4,552
54,600	54,700	3,179	60,100	60,200	3,524	65,600	65,700	3,869	71,100	71,200	4,214	76,600	76,700	4,559
54,700	54,800	3,186	60,200	60,300	3,530	65,700	65,800	3,875	71,200	71,300	4,220	76,700	76,800	4,565
54,800	54,900	3,192	60,300	60,400	3,537	65,800	65,900	3,882	71,300	71,400	4,226	76,800	76,900	4,571
54,900	55,000	3,198	60,400	60,500	3,543	65,900	66,000	3,888	71,400	71,500	4,233	76,900	77,000	4,578
55,000	55,100	3,204	60,500	60,600	3,549	66,000	66,100	3,894	71,500	71,600	4,239	77,000	77,100	4,584
55,100	55,200	3,211	60,600	60,700	3,556	66,100	66,200	3,900	71,600	71,700	4,245	77,100	77,200	4,590
55,200	55,300	3,217	60,700	60,800	3,562	66,200	66,300	3,907	71,700	71,800	4,252	77,200	77,300	4,596
55,300	55,400	3,223	60,800	60,900	3,568	66,300	66,400	3,913	71,800	71,900	4,258	77,300	77,400	4,603
55,400	55,500	3,230	60,900	61,000	3,574	66,400	66,500	3,919	71,900	72,000	4,264	77,400	77,500	4,609
55,500	55,600	3,236	61,000	61,100	3,581	66,500	66,600	3,925	72,000	72,100	4,270	77,500	77,600	4,615
55,600	55,700	3,242	61,100	61,200	3,587	66,600	66,700	3,932	72,100	72,200	4,277	77,600	77,700	4,621
55,700	55,800	3,248	61,200	61,300	3,593	66,700	66,800	3,938	72,200	72,300	4,283	77,700	77,800	4,628
55,800	55,900	3,255	61,300	61,400	3,599	66,800	66,900	3,944	72,300	72,400	4,289	77,800	77,900	4,634
55,900	56,000	3,261	61,400	61,500	3,606	66,900	67,000	3,951	72,400	72,500	4,295	77,900	78,000	4,640
56,000	56,100	3,267	61,500	61,600	3,612	67,000	67,100	3,957	72,500	72,600	4,302	78,000	78,100	4,647
56,100	56,200	3,273	61,600	61,700	3,618	67,100	67,200	3,963	72,600	72,700	4,308	78,100	78,200	4,653
56,200	56,300	3,280	61,700	61,800	3,625	67,200	67,300	3,969	72,700	72,800	4,314	78,200	78,300	4,659
56,300	56,400	3,286	61,800	61,900	3,631	67,300	67,400	3,976	72,800	72,900	4,320	78,300	78,400	4,665
56,400	56,500	3,292	61,900	62,000	3,637	67,400	67,500	3,982	72,900	73,000	4,327	78,400	78,500	4,672
56,500	56,600	3,298	62,000	62,100	3,643	67,500	67,600	3,988	73,000	73,100	4,333	78,500	78,600	4,678
56,600	56,700	3,305	62,100	62,200	3,650	67,600	67,700	3,994	73,100	73,200	4,339	78,600	78,700	4,684
56,700	56,800	3,311	62,200	62,300	3,656	67,700	67,800	4,001	73,200	73,300	4,346	78,700	78,800	4,690
56,800	56,900	3,317	62,300	62,400	3,662	67,800	67,900	4,007	73,300	73,400	4,352	78,800	78,900	4,697
56,900	57,000	3,324	62,400	62,500	3,668	67,900	68,000	4,013	73,400	73,500	4,358	78,900	79,000	4,703
57,000	57,100	3,330	62,500	62,600	3,675	68,000	68,100	4,020	73,500	73,600	4,364	79,000	79,100	4,709
57,100	57,200	3,336	62,600	62,700	3,681	68,100	68,200	4,026	73,600	73,700	4,371	79,100	79,200	4,715
57,200	57,300	3,342	62,700	62,800	3,687	68,200	68,300	4,032	73,700	73,800	4,377	79,200	79,300	4,722
57,300	57,400	3,349	62,800	62,900	3,693	68,300	68,400	4,038	73,800	73,900	4,383	79,300	79,400	4,728
57,400	57,500	3,355	62,900	63,000	3,700	68,400	68,500	4,045	73,900	74,000	4,389	79,400	79,500	4,734
57,500	57,600	3,361	63,000	63,100	3,706	68,500	68,600	4,051	74,000	74,100	4,396	79,500	79,600	4,741
57,600	57,700	3,367	63,100	63,200	3,712	68,600	68,700	4,057	74,100	74,200	4,402	79,600	79,700	4,747
57,700	57,800	3,374	63,200	63,300	3,719	68,700	68,800	4,063	74,200	74,300	4,408	79,700	79,800	4,753
57,800	57,900	3,380	63,300	63,400	3,725	68,800	68,900	4,070	74,300	74,400	4,415	79,800	79,900	4,759
57,900	58,000	3,386	63,400	63,500	3,731	68,900	69,000	4,076	74,400	74,500	4,421	79,900	80,000	4,766
58,000	58,100	3,393	63,500	63,600	3,737	69,000	69,100	4,082	74,500	74,600	4,427	80,000	80,100	4,772
58,100	58,200	3,399	63,600	63,700	3,744	69,100	69,200	4,088	74,600	74,700	4,433	80,100	80,200	4,778
58,200	58,300	3,405	63,700	63,800	3,750	69,200	69,300	4,095	74,700	74,800	4,440	80,200	80,300	4,784
58,300	58,400	3,411	63,800	63,900	3,756	69,300	69,400	4,101	74,800	74,900	4,446	80,300	80,400	4,791
58,400	58,500	3,418	63,900	64,000	3,762	69,400	69,500	4,107	74,900	75,000	4,452	80,400	80,500	4,797
58,500	58,600	3,424	64,000	64,100	3,769	69,500	69,600	4,114	75,000	75,100	4,458	80,500	80,600	4,803
58,600	58,700	3,430	64,100	64,200	3,775	69,600	69,700	4,120	75,100	75,200	4,465	80,600	80,700	4,810
58,700	58,800	3,436	64,200	64,300	3,781	69,700	69,800	4,126	75,200	75,300	4,471	80,700	80,800	4,816
58,800	58,900	3,443	64,300	64,400	3,788	69,800	69,900	4,132	75,300	75,400	4,477	80,800	80,900	4,822
58,900	59,000	3,449	64,400	64,500	3,794	69,900	70,000	4,139	75,400	75,500	4,484	80,900	81,000	4,828

2013 TAX TABLE (Continued)

If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is
81,000	81,100	4,835	86,500	86,600	5,179	92,000	92,100	5,524	97,500	97,600	5,869
81,100	81,200	4,841	86,600	86,700	5,186	92,100	92,200	5,531	97,600	97,700	5,875
81,200	81,300	4,847	86,700	86,800	5,192	92,200	92,300	5,537	97,700	97,800	5,882
81,300	81,400	4,853	86,800	86,900	5,198	92,300	92,400	5,543	97,800	97,900	5,888
81,400	81,500	4,860	86,900	87,000	5,205	92,400	92,500	5,549	97,900	98,000	5,894
81,500	81,600	4,866	87,000	87,100	5,211	92,500	92,600	5,556	98,000	98,100	5,901
81,600	81,700	4,872	87,100	87,200	5,217	92,600	92,700	5,562	98,100	98,200	5,907
81,700	81,800	4,879	87,200	87,300	5,223	92,700	92,800	5,568	98,200	98,300	5,913
81,800	81,900	4,885	87,300	87,400	5,230	92,800	92,900	5,574	98,300	98,400	5,919
81,900	82,000	4,891	87,400	87,500	5,236	92,900	93,000	5,581	98,400	98,500	5,926
82,000	82,100	4,897	87,500	87,600	5,242	93,000	93,100	5,587	98,500	98,600	5,932
82,100	82,200	4,904	87,600	87,700	5,248	93,100	93,200	5,593	98,600	98,700	5,938
82,200	82,300	4,910	87,700	87,800	5,255	93,200	93,300	5,600	98,700	98,800	5,944
82,300	82,400	4,916	87,800	87,900	5,261	93,300	93,400	5,606	98,800	98,900	5,951
82,400	82,500	4,922	87,900	88,000	5,267	93,400	93,500	5,612	98,900	99,000	5,957
82,500	82,600	4,929	88,000	88,100	5,274	93,500	93,600	5,618	99,000	99,100	5,963
82,600	82,700	4,935	88,100	88,200	5,280	93,600	93,700	5,625	99,100	99,200	5,969
82,700	82,800	4,941	88,200	88,300	5,286	93,700	93,800	5,631	99,200	99,300	5,976
82,800	82,900	4,947	88,300	88,400	5,292	93,800	93,900	5,637	99,300	99,400	5,982
82,900	83,000	4,954	88,400	88,500	5,299	93,900	94,000	5,643	99,400	99,500	5,988
83,000	83,100	4,960	88,500	88,600	5,305	94,000	94,100	5,650	99,500	99,600	5,995
83,100	83,200	4,966	88,600	88,700	5,311	94,100	94,200	5,656	99,600	99,700	6,001
83,200	83,300	4,973	88,700	88,800	5,317	94,200	94,300	5,662	99,700	99,800	6,007
83,300	83,400	4,979	88,800	88,900	5,324	94,300	94,400	5,669	99,800	99,900	6,013
83,400	83,500	4,985	88,900	89,000	5,330	94,400	94,500	5,675	99,900	100,000	6,020
83,500	83,600	4,991	89,000	89,100	5,336	94,500	94,600	5,681	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> 100,000 236,600 6,023 plus 6.27% of the amount over \$100,000 but less than \$236,600 </div>		
83,600	83,700	4,998	89,100	89,200	5,342	94,600	94,700	5,687			
83,700	83,800	5,004	89,200	89,300	5,349	94,700	94,800	5,694			
83,800	83,900	5,010	89,300	89,400	5,355	94,800	94,900	5,700			
83,900	84,000	5,016	89,400	89,500	5,361	94,900	95,000	5,706			
84,000	84,100	5,023	89,500	89,600	5,368	95,000	95,100	5,712	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> \$236,600 or more \$14,588 plus 7.65% of the amount over \$236,600 </div>		
84,100	84,200	5,029	89,600	89,700	5,374	95,100	95,200	5,719			
84,200	84,300	5,035	89,700	89,800	5,380	95,200	95,300	5,725			
84,300	84,400	5,042	89,800	89,900	5,386	95,300	95,400	5,731			
84,400	84,500	5,048	89,900	90,000	5,393	95,400	95,500	5,738			
84,500	84,600	5,054	90,000	90,100	5,399	95,500	95,600	5,744			
84,600	84,700	5,060	90,100	90,200	5,405	95,600	95,700	5,750			
84,700	84,800	5,067	90,200	90,300	5,411	95,700	95,800	5,756			
84,800	84,900	5,073	90,300	90,400	5,418	95,800	95,900	5,763			
84,900	85,000	5,079	90,400	90,500	5,424	95,900	96,000	5,769			
85,000	85,100	5,085	90,500	90,600	5,430	96,000	96,100	5,775			
85,100	85,200	5,092	90,600	90,700	5,437	96,100	96,200	5,781			
85,200	85,300	5,098	90,700	90,800	5,443	96,200	96,300	5,788			
85,300	85,400	5,104	90,800	90,900	5,449	96,300	96,400	5,794			
85,400	85,500	5,111	90,900	91,000	5,455	96,400	96,500	5,800			
85,500	85,600	5,117	91,000	91,100	5,462	96,500	96,600	5,806			
85,600	85,700	5,123	91,100	91,200	5,468	96,600	96,700	5,813			
85,700	85,800	5,129	91,200	91,300	5,474	96,700	96,800	5,819			
85,800	85,900	5,136	91,300	91,400	5,480	96,800	96,900	5,825			
85,900	86,000	5,142	91,400	91,500	5,487	96,900	97,000	5,832			
86,000	86,100	5,148	91,500	91,600	5,493	97,000	97,100	5,838			
86,100	86,200	5,154	91,600	91,700	5,499	97,100	97,200	5,844			
86,200	86,300	5,161	91,700	91,800	5,506	97,200	97,300	5,850			
86,300	86,400	5,167	91,800	91,900	5,512	97,300	97,400	5,857			
86,400	86,500	5,173	91,900	92,000	5,518	97,400	97,500	5,863			