

**Wisconsin Nonapportionable and Separately Apportioned Income**

**2009**

Wisconsin Department of Revenue

File with Wisconsin Form 3, 3S, 4, 4T, or 5S

*Read instructions before filling in this form*

Name _____	Federal Employer ID Number _____
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**Part I Total Nonapportionable and Separately Apportioned Income**

	(a) Wisconsin	(b) Total Company
<b>1</b> Rents and royalties from nonbusiness real and tangible property . . . . .	<b>1</b> _____	_____
<b>2</b> Expenses related to income on line 1 . . . . .	<b>2</b> _____	_____
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b> _____	_____
<b>4</b> Profits (losses) from disposal of nonbusiness real and tangible property . . . . .	<b>4</b> _____	_____
<b>5</b> 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. . .	<b>5</b> _____	_____
<b>6</b> Income allocable from businesses using separate accounting (from Form 4C, line 16, columns 1 and 3) .	<b>6</b> _____	_____
<b>7</b> <i>For combined group members only:</i> Apportionable income excluded from unitary combination (see instructions) . . . . .	<b>7</b> _____	_____
<b>8</b> Column b total. Enter or include this amount on Form 4, line 6. . . . .	<b>8</b> _____	_____
<b>9</b> Column a total. Enter this amount on line 12 below. . .	<b>9</b> _____	_____

**Part II Wisconsin Share of Apportionable Income Excluded from Unitary Combination**  
*(for combined group filers only)*

<b>10a</b> Net income excluded from unitary combination under water's edge rules . . . . .	<b>10a</b>	_____
<b>10b</b> Enter applicable Wisconsin apportionment percentage (see instructions) . . . . .	<b>10b</b>	_____ . _____ %
<b>10c</b> Multiply line 10a by line 10b. . . . .	<b>10c</b>	_____
<b>11a</b> Net income attributable to a separate unitary business . . . . .	<b>11a</b>	_____
<b>11b</b> Enter applicable Wisconsin apportionment percentage (see instructions) . . . . .	<b>11b</b>	_____ . _____ %
<b>11c</b> Multiply line 11a by line 11b. . . . .	<b>11c</b>	_____

**Part III Wisconsin Amount of Nonapportionable and Separately Apportioned Income**

<b>12</b> Enter amount from line 9, column a. . . . .	<b>12</b>	_____
<b>13</b> Add lines 10c and 11c . . . . .	<b>13</b>	_____
<b>14</b> Add lines 12 and 13. Enter or include this amount on Form 4, line 10. . . . .	<b>14</b>	_____