

Wisconsin Exempt Organization Business Taxes Form 4T Instructions

New for 2009:

Related Entity Expenses

Taxpayers must make modifications to federal income for management fees or interest, rental or intangible expenses paid, accrued, or incurred to a related entity. See pages 4, 10, and 11 for details of how this new law affects Form 4T filers.

Definition of “Doing business in this state” expanded

Taxpayers must file Wisconsin corporation franchise or income tax return if they have an economic presence or “economic nexus” in Wisconsin. See page 2 for details.

Remember to file these with Form 4T:

- Any extension
- A copy of your federal return
- A list of solely owned LLCs
- Any other required forms or schedules, such as Schedule RT or Schedule CR



Do not staple attachments to your return. File electronically or use paper clips to submit these items.

Go Electronic!

Fast • Accurate • Secure

File Form 4T through the Federal/State E-Filing Program. With approved third party software, you can file Form 4T along with other Wisconsin and federal returns in a single filing. Or, you may use Federal/State E-Filing to file Form 4T separately. See *Filing Methods* on page 2 for details.

Visit us online at

www.revenue.wi.gov to...

- Obtain tax forms and instructions.
- Get answers to frequently asked questions (FAQs).
- Find out which third-party software you can use to file Form 4T electronically.
- Register for electronic funds transfer.
- Check out the *Wisconsin Tax Bulletin* quarterly newsletter.
- Read Department of Revenue publications which explain specific topics in detail.
- Register to receive e-mail news about new laws and procedures.
- Determine which e-mail address or telephone number to use to contact the Department about a specific question.

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 recycling 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” Expanded. The definition of “Doing business in this state,” 71.22(1r), Wis. Stats, was revised to include 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 www.revenue.wi.gov/eserv/corp/third.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 2008 Wisconsin return must be filed by an exempt organization for calendar year 2008 or a fiscal year that begins in 2008. 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 recycling 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 recycling surcharge.

If the total of an exempt organization's franchise or income tax and recycling 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 re-

lated 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 and that form was required to be filed with the IRS after October 27, 2007, 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, P.O. 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 after October 27, 2007, 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, P.O. 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 carry-forward, 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, P.O. 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, P.O. 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, P.O. 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.

Recycling Surcharge

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

- Exempt corporations and trusts 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.

- Trusts and IRAs whose entire unrelated business taxable income was passed through from partnerships, provided the partnerships paid any recycling surcharge due on the income.

For more information, refer to Publication 400, *Wisconsin's Recycling 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 www.revenue.wi.gov/html/sales.html, e-mail sales10@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, P.O. Box 8949, Madison, WI 53708-8949.

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 www.revenue.wi.gov.

- Request them online at www.revenue.wi.gov.
- Call (608) 266-1961.
- Write to the Forms Request Office, Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8949, Madison, WI 53708-8949.
- 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, P.O. 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. However, significant exceptions apply. These exceptions are discussed below.

Note: The exceptions 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 2009.

Amendments to Internal Revenue Code After December 31, 2008

Wisconsin has not adopted any amendments to the IRC enacted after December 31, 2008. Federal law changes enacted after December 31, 2008, do not apply for Wisconsin purposes. For instance, Public Law 111-5, American Recovery and Reinvestment Act of 2009, enacted on February 17, 2009, and Public Law 111-92, Worker, Homeownership, and Business Assistance Act of 2009, enacted on November 6, 2009, do not apply for Wisconsin purpose.

Depreciation and Section 179 Expensing

If the tax-option (S) corporation 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)

Section 179 Expense Limitations. For Wisconsin purposes, the allowable amount of section 179 expensing depends on whether the property is used in farming by a person actively engaged in farming. In either case, different maximum amounts and phase-out thresholds apply for Wisconsin purposes 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 2009 are as follows:

Section 179 Property in General		
	Wisconsin Law	Federal Law
Maximum Section 179 Expense	\$25,000	\$250,000
Phase-out Threshold (Amt. of qualifying property)	\$200,000	\$800,000

For property used in farming by a person actively engaged in farming, the maximum section 179 expense and phase out threshold amounts for taxable years beginning in 2009 are as follows:

Section 179 Property Used in Farming by a Person Actively Engaged in Farming		
	Wisconsin Law	Federal Law
Maximum Section 179 Expense	\$120,000	\$250,000
Phase-out Threshold (Amt. of qualifying property)	\$480,000	\$800,000

For purposes of Wisconsin section 179 expense, “farming” has the meaning given in section 464(e)(1) of the IRC and “actively engaged in farming” has the meaning given in 7 CFR 1400.201.

Other Exceptions to Internal Revenue Code

The following federal provisions in effect as of December 31, 2008, 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.

Installment Method for Accrual Basis Taxpayers. For federal purposes, accrual basis taxpayers may report income from an installment sale under the installment method (P.L. 106-573). For Wisconsin purposes, accrual basis taxpayers cannot use the installment method. Gain from the sale of property must be recognized the year of the sale. This does not apply to dispositions of property used or produced in farming or for certain dispositions of timeshares or residential lots.

Note: Wisconsin law also provides a modification relating to installment obligations.

Health Savings Accounts. For federal purposes, certain individuals may establish health savings accounts. A deduction is allowed for contributions to the account. Amounts contributed by an employer to an employee’s account are excluded from the employee’s gross income. (sec. 1201 of P.L. 108-173, and secs. 302, 303, 304, and 305 of P.L. 109-432). For Wisconsin purposes, the health savings accounts provisions do 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).

Other Provisions Not Adopted for Wisconsin Purposes.

- Elimination of earnings and profits from pre-1983 S corporation years from an S corporation’s accumulated earnings and profits (sec. 1311 of P.L. 104-188)
- Exclusion for extraterritorial income (sec. 1, 3, 4, and 5 of P.L. 106-519), repeal of such exclusion (sec. 101 of P.L. 108-357, sec 11(g) of P.L. 110-172), and binding-contract relief provisions (sec. 513 of P.L. 109-222) (Note: Foreign sales corporation (FSC) treatment is repealed for Wisconsin purposes for taxable years beginning on or after January 1, 2005.)
- Special expensing provisions for environmental remediation costs and extension of the termination date (sec. 162 of P.L. 106-554, sec. 308 of P.L. 108-311)

- Election to defer gain on disposition of transmission property to implement Federal Regulatory Commission or state electric restructuring (sec. 909 of P.L. 108-357, sec 1305 of P.L. 109-58)
- Enhanced deduction for corporate donations of computer technology and extension of the termination date (sec. 165 of P.L. 106-554, sec. 306 of P.L. 108-311)
- Tax benefits for Gulf Opportunity (GO) Zones (sec. 101 of P.L. 109-135)
- Exceptions to imputed interest rules for loans to continuing care facilities (sec. 209 of P.L. 109-222)
- Special temporary dividends received deduction for re-investing foreign earnings in the U.S. (sec. 422 of P.L. 108-357)
- Reform of tax treatment of certain leasing arrangements (sec. 847 of P.L. 108-357)
- Special rules for nuclear decommissioning costs (sec. 1310 of P.L. 109-58)
- Pass-through of deduction for costs incurred by small refiner cooperatives to comply with EPA sulfur regulations (sec. 1324 of P.L. 109-58)
- Expansion of research credit (sec. 1351 of P.L. 109-58)
- Special tax treatment of state ownership of railroad real estate investment trust (sec. 11146 of P.L. 109-59)
- All provisions of P.L. 109-432, Tax Relief and Health Care Act of 2006 (enacted December 20, 2006)
- Special rules relating to 2010 IRA conversions to Roth IRA (sec. 512 of P.L. 109-222)
- Provisions making permanent the pension and IRA provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 (sec. 811 of P.L. 109-280)
- Special treatment of annuity and life insurance contracts with long-term care insurance feature (sec. 844 of P.L. 109-280)
- All provisions of P.L. 110-28, U.S. Troop Readiness, Veteran's Care, Katrina Recovery and Iraq Accountability Appropriations Act of 2007
- All provisions of P.L. 110-140, Energy Independence and Security Act of 2007
- All provisions of P.L. 110-141, Victims of Events at Virginia Polytechnic Institute and State University
- All provisions of P.L. 110-142, Mortgage Forgiveness Debt Relief Act of 2007
- All provisions of P.L. 110-166, Tax Increase Prevention Act of 2007
- All provisions of P.L. 110-172, Tax Technical Corrections Act of 2007
- All provisions of P.L. 110-185, Economic Stimulus Act of 2008
- All provisions of P.L. 110-234, Food, Conservation and Energy Act of 2008
- All provisions of P.L. 110-245, Heroes Earnings Assistance and Relief Act of 2008
- All provisions of P.L. 110-289, Housing Assistance Act of 2008
- All provisions of P.L. 110-317, Hubbard Act
- All provisions of P.L. 110-343, Emergency Economic Stabilization Act of 2008, and
- All provisions of P.L. 110-351, Fostering Connections to Success and Increasing Adoptions Act of 2008.

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.

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

Items A Through H

Before completing items A through H, fill in the exempt organization's 2009 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 2009 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 www.irs.gov.

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

NOTE: Lines 1 through 10 are only for exempt organizations taxable as corporations. Exempt organizations taxable as trusts must skip lines 1 through 10 and begin on line 11.

Lines 1 Through 10 (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.

■ **Lines 2 through 7. 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 2 through 6. Instead, see the instructions for Separate Accounting Data on page 15 and enter the Wisconsin unrelated business taxable income on line 7.

■ **Line 8. Gross Tax** – Enter 7.9% of the Wisconsin unrelated business taxable income reported on line 7.

■ **Line 9. Nonrefundable Credits** – Enter any nonrefundable credits the exempt organization is claiming from Schedule CR, line 40. However, you may not offset these credits against the recycling 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 Credits for 2009*, which is available on the Department of Revenue's web site at www.revenue.wi.gov/html/taxpubs.html#business.

■ **Line 10. Net Tax** – Subtract line 9 from line 8. If line 9 is more than line 8, enter zero.

Lines 11 Through 20 (For Trusts Only)

■ **Line 11. 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 11 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 12. Trust Additions** – Federal unrelated business taxable income on Form 4T, line 11, 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** – For taxable years beginning on or after January 1, 2009, 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
Dairy and Livestock Farm Investment Credit	Schedule DI, line 7
Film Production Credits	Schedule FP, lines 3, 6, 11, and 16
Manufacturing Investment Credit	Schedule MI, line 4
Health Insurance Risk-Sharing Plan Assessments Credit	Schedule HI, line 4
Ethanol and Biodiesel Fuel Pump Credit	Schedule EB, line 5
Development Zones Credits	Schedule DC, lines 5, 13, and 21
Technology Zone Credit	Schedule TC, line 6
Internet Equipment Credit	Schedule IE, line 3
Farmland Preservation Credit	Schedule FC, line 18
Farmland Tax Relief Credit	Schedule FT, line 6
Enterprise Zone Jobs Credit	Schedule EC, line 3
Dairy Manufacturing Facility Investment Credit	Schedule DM, line 13 and 14
Economic Development Tax Credit	Schedule ED, line 3
Early Stage Seed Investment Credit	Schedule VC, line 10
Supplement to Federal Historic Rehabilitation Credit	Schedule HR, line 5
Meat Processing Facility Investment Credit	Schedule MP, line 7

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

■ **Line 14. Trust Subtractions** – Federal unrelated business taxable income on Form 4T, line 11, 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** – For taxable years beginning on or after January 1, 2009, 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 16. Gross Tax** – Compute the tax on the Wisconsin unrelated business taxable income on line 15 using the tax table that begins on page 16.

■ **Line 17. Nonrefundable Credits** – Enter any nonrefundable credits the exempt organization is claiming from Schedule CR, line 3 plus line 15. However, you may not offset these credits against the recycling 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 Credits for 2009*, which is available on the Department of Revenue’s web site at www.revenue.wi.gov/html/taxpubs.html#business.

■ **Line 18. 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 22 Through 36

■ **Line 22. Recycling Surcharge** – Compute the surcharge as explained below. For further information, see Publication 400, *Wisconsin’s Recycling Surcharge*.

Exempt organizations taxable as corporations: Enter the greater of \$25 or 3% (0.03) of the gross tax on line 8, but not more than \$9,800. **Note:** The recycling 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.

Exempt organizations taxable as trusts: If gross receipts from all farm and nonfarm unrelated trade or business activities for federal income tax purposes are \$4 million or more, enter the greater of \$25 or 0.2% (0.002) of the Wisconsin unrelated business taxable income on line 15, but not more than \$9,800. **Exception:** For trusts engaged in both farming and nonfarming activities, exclude any net farm profit (loss) that is included in the amount reported on line 15 when calculating the recycling surcharge.

■ **Line 23. 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 23 with the amount you wish to donate.

Your gift will either reduce your refund or be added to tax due. You can also send a check directly to the Endangered Resources Fund, Department of Natural Resources, P.O. Box 7921, Madison WI 53707-7921.

■ **Line 24. 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 24 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

■ **Line 26. Estimated Tax Payments** – Enter estimated tax payments made or overpayments applied from prior years’ returns. Subtract any “quick refund” applied for on Form 4466W. If this is an amended return, use the worksheet below to determine the amount to enter on line 26.

Line 26 for Amended Returns

Estimated tax payments made for 2009.....	\$ _____
<i>Plus:</i>	
Tax carried forward from 2008.....	\$ _____
Additional tax paid on previous returns filed for 2009.....	\$ _____
Additional tax assessed by the Department for 2009 (whether or not paid).....	\$ _____
Subtotal.....	\$ _____
<i>Minus:</i>	
Tax refunded on 2009 Form 4466W.....	\$ _____
Tax refunded to you on previous returns filed for 2009.....	\$ _____
Overpayment from your previously filed 2009 return claimed on your 2010 return, if you already filed your 2010 return.....	\$ _____
Tax previously paid to enter on line 26.....	\$ _____

■ **Line 27. 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 3K-1, 2K-1, or 5K-1. Include a copy of the Schedule 3K-1, 2K-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 28. Refundable Credits** – Enter any refundable credits the exempt organization is claiming from Schedule CR, line 22 (for organizations taxable as trusts) or line 44 (for organizations taxable as corporations). To determine if the organization qualifies for any credits, see Publication 123, *Business Tax Credits for 2009* (available at www.revenue.wi.gov/html/taxpubs.html#business). 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 30. 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 30. Show an overpayment as a negative number. File Form 4U with your amended return. Otherwise, leave line 30 blank. The Department will compute interest on the amount of refund approved or tax owed.

■ **Line 31. Tax Due** – If the total of lines 25 and 30 is larger than line 29, enter the amount owed. Pay by electronic funds transfer or mail your check with a 2009 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 32. Overpayment** – If line 29 is larger than the total of lines 25 and 30, enter the overpayment.

NOTE: If you must recapture development zones investment credit because the property is disposed of or ceases to be qualified property before the end of the recapture period, add the amount from Schedule DC, line 34, to the tax due on line 31 or reduce the overpayment on line 32.

■ **Line 33. 2010 Estimated Tax** – Enter the amount of any overpayment from line 32 that is to be credited to the organization's 2010 estimated tax. The balance of any overpayment will be refunded.

If this is an amended return and you have already filed your 2010 return, enter the overpayment that you claimed as a credit on your 2010 return from your previously filed original or amended 2009 return. Otherwise, you may allocate the overpayment from line 32 between line 33 and line 34 as you choose.

■ **Line 35. 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 6.

■ **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 orders, 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 4B. 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 4B-1 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 nonapportionable 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 cor-

poration 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 con-

tributory 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, P.O. Box 8906, Madison, WI 53708-8906 before the end of the taxable year for which the use of separate accounting is desired.

2009 TAX TABLE FOR TRUSTS

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
			4,000	4,100	186	9,500	9,600	439	15,000	15,100	767	20,500	20,600	1,106
			4,100	4,200	191	9,600	9,700	444	15,100	15,200	773	20,600	20,700	1,112
			4,200	4,300	196	9,700	9,800	449	15,200	15,300	779	20,700	20,800	1,119
			4,300	4,400	200	9,800	9,900	453	15,300	15,400	786	20,800	20,900	1,125
			4,400	4,500	205	9,900	10,000	458	15,400	15,500	792	20,900	21,000	1,132
			4,500	4,600	209	10,000	10,100	462	15,500	15,600	798	21,000	21,100	1,138
			4,600	4,700	214	10,100	10,200	467	15,600	15,700	804	21,100	21,200	1,145
			4,700	4,800	219	10,200	10,300	472	15,700	15,800	810	21,200	21,300	1,151
			4,800	4,900	223	10,300	10,400	478	15,800	15,900	816	21,300	21,400	1,158
			4,900	5,000	228	10,400	10,500	484	15,900	16,000	823	21,400	21,500	1,164
			5,000	5,100	232	10,500	10,600	490	16,000	16,100	829	21,500	21,600	1,171
			5,100	5,200	237	10,600	10,700	497	16,100	16,200	835	21,600	21,700	1,177
			5,200	5,300	242	10,700	10,800	503	16,200	16,300	841	21,700	21,800	1,184
0	20	0	5,300	5,400	246	10,800	10,900	509	16,300	16,400	847	21,800	21,900	1,190
20	40	1	5,400	5,500	251	10,900	11,000	515	16,400	16,500	853	21,900	22,000	1,197
40	100	3	5,500	5,600	255	11,000	11,100	521	16,500	16,600	859	22,000	22,100	1,203
100	200	7	5,600	5,700	260	11,100	11,200	527	16,600	16,700	866	22,100	22,200	1,210
200	300	12	5,700	5,800	265	11,200	11,300	533	16,700	16,800	872	22,200	22,300	1,216
300	400	16	5,800	5,900	269	11,300	11,400	540	16,800	16,900	878	22,300	22,400	1,223
400	500	21	5,900	6,000	274	11,400	11,500	546	16,900	17,000	884	22,400	22,500	1,229
500	600	25	6,000	6,100	278	11,500	11,600	552	17,000	17,100	890	22,500	22,600	1,236
600	700	30	6,100	6,200	283	11,600	11,700	558	17,100	17,200	896	22,600	22,700	1,242
700	800	35	6,200	6,300	288	11,700	11,800	564	17,200	17,300	902	22,700	22,800	1,249
800	900	39	6,300	6,400	292	11,800	11,900	570	17,300	17,400	909	22,800	22,900	1,255
900	1,000	44	6,400	6,500	297	11,900	12,000	577	17,400	17,500	915	22,900	23,000	1,262
1,000	1,100	48	6,500	6,600	301	12,000	12,100	583	17,500	17,600	921	23,000	23,100	1,268
1,100	1,200	53	6,600	6,700	306	12,100	12,200	589	17,600	17,700	927	23,100	23,200	1,275
1,200	1,300	58	6,700	6,800	311	12,200	12,300	595	17,700	17,800	933	23,200	23,300	1,281
1,300	1,400	62	6,800	6,900	315	12,300	12,400	601	17,800	17,900	939	23,300	23,400	1,288
1,400	1,500	67	6,900	7,000	320	12,400	12,500	607	17,900	18,000	946	23,400	23,500	1,294
1,500	1,600	71	7,000	7,100	324	12,500	12,600	613	18,000	18,100	952	23,500	23,600	1,301
1,600	1,700	76	7,100	7,200	329	12,600	12,700	620	18,100	18,200	958	23,600	23,700	1,307
1,700	1,800	81	7,200	7,300	334	12,700	12,800	626	18,200	18,300	964	23,700	23,800	1,314
1,800	1,900	85	7,300	7,400	338	12,800	12,900	632	18,300	18,400	970	23,800	23,900	1,320
1,900	2,000	90	7,400	7,500	343	12,900	13,000	638	18,400	18,500	976	23,900	24,000	1,327
2,000	2,100	94	7,500	7,600	347	13,000	13,100	644	18,500	18,600	982	24,000	24,100	1,333
2,100	2,200	99	7,600	7,700	352	13,100	13,200	650	18,600	18,700	989	24,100	24,200	1,340
2,200	2,300	104	7,700	7,800	357	13,200	13,300	656	18,700	18,800	995	24,200	24,300	1,346
2,300	2,400	108	7,800	7,900	361	13,300	13,400	663	18,800	18,900	1,001	24,300	24,400	1,353
2,400	2,500	113	7,900	8,000	366	13,400	13,500	669	18,900	19,000	1,007	24,400	24,500	1,359
2,500	2,600	117	8,000	8,100	370	13,500	13,600	675	19,000	19,100	1,013	24,500	24,600	1,366
2,600	2,700	122	8,100	8,200	375	13,600	13,700	681	19,100	19,200	1,019	24,600	24,700	1,372
2,700	2,800	127	8,200	8,300	380	13,700	13,800	687	19,200	19,300	1,025	24,700	24,800	1,379
2,800	2,900	131	8,300	8,400	384	13,800	13,900	693	19,300	19,400	1,032	24,800	24,900	1,385
2,900	3,000	136	8,400	8,500	389	13,900	14,000	700	19,400	19,500	1,038	24,900	25,000	1,392
3,000	3,100	140	8,500	8,600	393	14,000	14,100	706	19,500	19,600	1,044	25,000	25,100	1,398
3,100	3,200	145	8,600	8,700	398	14,100	14,200	712	19,600	19,700	1,050	25,100	25,200	1,405
3,200	3,300	150	8,700	8,800	403	14,200	14,300	718	19,700	19,800	1,056	25,200	25,300	1,411
3,300	3,400	154	8,800	8,900	407	14,300	14,400	724	19,800	19,900	1,062	25,300	25,400	1,418
3,400	3,500	159	8,900	9,000	412	14,400	14,500	730	19,900	20,000	1,069	25,400	25,500	1,424
3,500	3,600	163	9,000	9,100	416	14,500	14,600	736	20,000	20,100	1,075	25,500	25,600	1,431
3,600	3,700	168	9,100	9,200	421	14,600	14,700	743	20,100	20,200	1,081	25,600	25,700	1,437
3,700	3,800	173	9,200	9,300	426	14,700	14,800	749	20,200	20,300	1,087	25,700	25,800	1,444
3,800	3,900	177	9,300	9,400	430	14,800	14,900	755	20,300	20,400	1,093	25,800	25,900	1,450
3,900	4,000	182	9,400	9,500	435	14,900	15,000	761	20,400	20,500	1,099	25,900	26,000	1,457

2009 TAX TABLE FOR TRUSTS (Continued)

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
26,000	26,100	1,463	31,500	31,600	1,821	37,000	37,100	2,178	42,500	42,600	2,536	48,000	48,100	2,893
26,100	26,200	1,470	31,600	31,700	1,827	37,100	37,200	2,185	42,600	42,700	2,542	48,100	48,200	2,900
26,200	26,300	1,476	31,700	31,800	1,834	37,200	37,300	2,191	42,700	42,800	2,549	48,200	48,300	2,906
26,300	26,400	1,483	31,800	31,900	1,840	37,300	37,400	2,198	42,800	42,900	2,555	48,300	48,400	2,913
26,400	26,500	1,489	31,900	32,000	1,847	37,400	37,500	2,204	42,900	43,000	2,562	48,400	48,500	2,919
26,500	26,600	1,496	32,000	32,100	1,853	37,500	37,600	2,211	43,000	43,100	2,568	48,500	48,600	2,926
26,600	26,700	1,502	32,100	32,200	1,860	37,600	37,700	2,217	43,100	43,200	2,575	48,600	48,700	2,932
26,700	26,800	1,509	32,200	32,300	1,866	37,700	37,800	2,224	43,200	43,300	2,581	48,700	48,800	2,939
26,800	26,900	1,515	32,300	32,400	1,873	37,800	37,900	2,230	43,300	43,400	2,588	48,800	48,900	2,945
26,900	27,000	1,522	32,400	32,500	1,879	37,900	38,000	2,237	43,400	43,500	2,594	48,900	49,000	2,952
27,000	27,100	1,528	32,500	32,600	1,886	38,000	38,100	2,243	43,500	43,600	2,601	49,000	49,100	2,958
27,100	27,200	1,535	32,600	32,700	1,892	38,100	38,200	2,250	43,600	43,700	2,607	49,100	49,200	2,965
27,200	27,300	1,541	32,700	32,800	1,899	38,200	38,300	2,256	43,700	43,800	2,614	49,200	49,300	2,971
27,300	27,400	1,548	32,800	32,900	1,905	38,300	38,400	2,263	43,800	43,900	2,620	49,300	49,400	2,978
27,400	27,500	1,554	32,900	33,000	1,912	38,400	38,500	2,269	43,900	44,000	2,627	49,400	49,500	2,984
27,500	27,600	1,561	33,000	33,100	1,918	38,500	38,600	2,276	44,000	44,100	2,633	49,500	49,600	2,991
27,600	27,700	1,567	33,100	33,200	1,925	38,600	38,700	2,282	44,100	44,200	2,640	49,600	49,700	2,997
27,700	27,800	1,574	33,200	33,300	1,931	38,700	38,800	2,289	44,200	44,300	2,646	49,700	49,800	3,004
27,800	27,900	1,580	33,300	33,400	1,938	38,800	38,900	2,295	44,300	44,400	2,653	49,800	49,900	3,010
27,900	28,000	1,587	33,400	33,500	1,944	38,900	39,000	2,302	44,400	44,500	2,659	49,900	50,000	3,017
28,000	28,100	1,593	33,500	33,600	1,951	39,000	39,100	2,308	44,500	44,600	2,666	50,000	50,100	3,023
28,100	28,200	1,600	33,600	33,700	1,957	39,100	39,200	2,315	44,600	44,700	2,672	50,100	50,200	3,030
28,200	28,300	1,606	33,700	33,800	1,964	39,200	39,300	2,321	44,700	44,800	2,679	50,200	50,300	3,036
28,300	28,400	1,613	33,800	33,900	1,970	39,300	39,400	2,328	44,800	44,900	2,685	50,300	50,400	3,043
28,400	28,500	1,619	33,900	34,000	1,977	39,400	39,500	2,334	44,900	45,000	2,692	50,400	50,500	3,049
28,500	28,600	1,626	34,000	34,100	1,983	39,500	39,600	2,341	45,000	45,100	2,698	50,500	50,600	3,056
28,600	28,700	1,632	34,100	34,200	1,990	39,600	39,700	2,347	45,100	45,200	2,705	50,600	50,700	3,062
28,700	28,800	1,639	34,200	34,300	1,996	39,700	39,800	2,354	45,200	45,300	2,711	50,700	50,800	3,069
28,800	28,900	1,645	34,300	34,400	2,003	39,800	39,900	2,360	45,300	45,400	2,718	50,800	50,900	3,075
28,900	29,000	1,652	34,400	34,500	2,009	39,900	40,000	2,367	45,400	45,500	2,724	50,900	51,000	3,082
29,000	29,100	1,658	34,500	34,600	2,016	40,000	40,100	2,373	45,500	45,600	2,731	51,000	51,100	3,088
29,100	29,200	1,665	34,600	34,700	2,022	40,100	40,200	2,380	45,600	45,700	2,737	51,100	51,200	3,095
29,200	29,300	1,671	34,700	34,800	2,029	40,200	40,300	2,386	45,700	45,800	2,744	51,200	51,300	3,101
29,300	29,400	1,678	34,800	34,900	2,035	40,300	40,400	2,393	45,800	45,900	2,750	51,300	51,400	3,108
29,400	29,500	1,684	34,900	35,000	2,042	40,400	40,500	2,399	45,900	46,000	2,757	51,400	51,500	3,114
29,500	29,600	1,691	35,000	35,100	2,048	40,500	40,600	2,406	46,000	46,100	2,763	51,500	51,600	3,121
29,600	29,700	1,697	35,100	35,200	2,055	40,600	40,700	2,412	46,100	46,200	2,770	51,600	51,700	3,127
29,700	29,800	1,704	35,200	35,300	2,061	40,700	40,800	2,419	46,200	46,300	2,776	51,700	51,800	3,134
29,800	29,900	1,710	35,300	35,400	2,068	40,800	40,900	2,425	46,300	46,400	2,783	51,800	51,900	3,140
29,900	30,000	1,717	35,400	35,500	2,074	40,900	41,000	2,432	46,400	46,500	2,789	51,900	52,000	3,147
30,000	30,100	1,723	35,500	35,600	2,081	41,000	41,100	2,438	46,500	46,600	2,796	52,000	52,100	3,153
30,100	30,200	1,730	35,600	35,700	2,087	41,100	41,200	2,445	46,600	46,700	2,802	52,100	52,200	3,160
30,200	30,300	1,736	35,700	35,800	2,094	41,200	41,300	2,451	46,700	46,800	2,809	52,200	52,300	3,166
30,300	30,400	1,743	35,800	35,900	2,100	41,300	41,400	2,458	46,800	46,900	2,815	52,300	52,400	3,173
30,400	30,500	1,749	35,900	36,000	2,107	41,400	41,500	2,464	46,900	47,000	2,822	52,400	52,500	3,179
30,500	30,600	1,756	36,000	36,100	2,113	41,500	41,600	2,471	47,000	47,100	2,828	52,500	52,600	3,186
30,600	30,700	1,762	36,100	36,200	2,120	41,600	41,700	2,477	47,100	47,200	2,835	52,600	52,700	3,192
30,700	30,800	1,769	36,200	36,300	2,126	41,700	41,800	2,484	47,200	47,300	2,841	52,700	52,800	3,199
30,800	30,900	1,775	36,300	36,400	2,133	41,800	41,900	2,490	47,300	47,400	2,848	52,800	52,900	3,205
30,900	31,000	1,782	36,400	36,500	2,139	41,900	42,000	2,497	47,400	47,500	2,854	52,900	53,000	3,212
31,000	31,100	1,788	36,500	36,600	2,146	42,000	42,100	2,503	47,500	47,600	2,861	53,000	53,100	3,218
31,100	31,200	1,795	36,600	36,700	2,152	42,100	42,200	2,510	47,600	47,700	2,867	53,100	53,200	3,225
31,200	31,300	1,801	36,700	36,800	2,159	42,200	42,300	2,516	47,700	47,800	2,874	53,200	53,300	3,231
31,300	31,400	1,808	36,800	36,900	2,165	42,300	42,400	2,523	47,800	47,900	2,880	53,300	53,400	3,238
31,400	31,500	1,814	36,900	37,000	2,172	42,400	42,500	2,529	47,900	48,000	2,887	53,400	53,500	3,244

2009 TAX TABLE FOR TRUSTS (Continued)

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
53,500	53,600	3,251	59,000	59,100	3,608	64,500	64,600	3,966	70,000	70,100	4,323	75,500	75,600	4,681
53,600	53,700	3,257	59,100	59,200	3,615	64,600	64,700	3,972	70,100	70,200	4,330	75,600	75,700	4,687
53,700	53,800	3,264	59,200	59,300	3,621	64,700	64,800	3,979	70,200	70,300	4,336	75,700	75,800	4,694
53,800	53,900	3,270	59,300	59,400	3,628	64,800	64,900	3,985	70,300	70,400	4,343	75,800	75,900	4,700
53,900	54,000	3,277	59,400	59,500	3,634	64,900	65,000	3,992	70,400	70,500	4,349	75,900	76,000	4,707
54,000	54,100	3,283	59,500	59,600	3,641	65,000	65,100	3,998	70,500	70,600	4,356	76,000	76,100	4,713
54,100	54,200	3,290	59,600	59,700	3,647	65,100	65,200	4,005	70,600	70,700	4,362	76,100	76,200	4,720
54,200	54,300	3,296	59,700	59,800	3,654	65,200	65,300	4,011	70,700	70,800	4,369	76,200	76,300	4,726
54,300	54,400	3,303	59,800	59,900	3,660	65,300	65,400	4,018	70,800	70,900	4,375	76,300	76,400	4,733
54,400	54,500	3,309	59,900	60,000	3,667	65,400	65,500	4,024	70,900	71,000	4,382	76,400	76,500	4,739
54,500	54,600	3,316	60,000	60,100	3,673	65,500	65,600	4,031	71,000	71,100	4,388	76,500	76,600	4,746
54,600	54,700	3,322	60,100	60,200	3,680	65,600	65,700	4,037	71,100	71,200	4,395	76,600	76,700	4,752
54,700	54,800	3,329	60,200	60,300	3,686	65,700	65,800	4,044	71,200	71,300	4,401	76,700	76,800	4,759
54,800	54,900	3,335	60,300	60,400	3,693	65,800	65,900	4,050	71,300	71,400	4,408	76,800	76,900	4,765
54,900	55,000	3,342	60,400	60,500	3,699	65,900	66,000	4,057	71,400	71,500	4,414	76,900	77,000	4,772
55,000	55,100	3,348	60,500	60,600	3,706	66,000	66,100	4,063	71,500	71,600	4,421	77,000	77,100	4,778
55,100	55,200	3,355	60,600	60,700	3,712	66,100	66,200	4,070	71,600	71,700	4,427	77,100	77,200	4,785
55,200	55,300	3,361	60,700	60,800	3,719	66,200	66,300	4,076	71,700	71,800	4,434	77,200	77,300	4,791
55,300	55,400	3,368	60,800	60,900	3,725	66,300	66,400	4,083	71,800	71,900	4,440	77,300	77,400	4,798
55,400	55,500	3,374	60,900	61,000	3,732	66,400	66,500	4,089	71,900	72,000	4,447	77,400	77,500	4,804
55,500	55,600	3,381	61,000	61,100	3,738	66,500	66,600	4,096	72,000	72,100	4,453	77,500	77,600	4,811
55,600	55,700	3,387	61,100	61,200	3,745	66,600	66,700	4,102	72,100	72,200	4,460	77,600	77,700	4,817
55,700	55,800	3,394	61,200	61,300	3,751	66,700	66,800	4,109	72,200	72,300	4,466	77,700	77,800	4,824
55,800	55,900	3,400	61,300	61,400	3,758	66,800	66,900	4,115	72,300	72,400	4,473	77,800	77,900	4,830
55,900	56,000	3,407	61,400	61,500	3,764	66,900	67,000	4,122	72,400	72,500	4,479	77,900	78,000	4,837
56,000	56,100	3,413	61,500	61,600	3,771	67,000	67,100	4,128	72,500	72,600	4,486	78,000	78,100	4,843
56,100	56,200	3,420	61,600	61,700	3,777	67,100	67,200	4,135	72,600	72,700	4,492	78,100	78,200	4,850
56,200	56,300	3,426	61,700	61,800	3,784	67,200	67,300	4,141	72,700	72,800	4,499	78,200	78,300	4,856
56,300	56,400	3,433	61,800	61,900	3,790	67,300	67,400	4,148	72,800	72,900	4,505	78,300	78,400	4,863
56,400	56,500	3,439	61,900	62,000	3,797	67,400	67,500	4,154	72,900	73,000	4,512	78,400	78,500	4,869
56,500	56,600	3,446	62,000	62,100	3,803	67,500	67,600	4,161	73,000	73,100	4,518	78,500	78,600	4,876
56,600	56,700	3,452	62,100	62,200	3,810	67,600	67,700	4,167	73,100	73,200	4,525	78,600	78,700	4,882
56,700	56,800	3,459	62,200	62,300	3,816	67,700	67,800	4,174	73,200	73,300	4,531	78,700	78,800	4,889
56,800	56,900	3,465	62,300	62,400	3,823	67,800	67,900	4,180	73,300	73,400	4,538	78,800	78,900	4,895
56,900	57,000	3,472	62,400	62,500	3,829	67,900	68,000	4,187	73,400	73,500	4,544	78,900	79,000	4,902
57,000	57,100	3,478	62,500	62,600	3,836	68,000	68,100	4,193	73,500	73,600	4,551	79,000	79,100	4,908
57,100	57,200	3,485	62,600	62,700	3,842	68,100	68,200	4,200	73,600	73,700	4,557	79,100	79,200	4,915
57,200	57,300	3,491	62,700	62,800	3,849	68,200	68,300	4,206	73,700	73,800	4,564	79,200	79,300	4,921
57,300	57,400	3,498	62,800	62,900	3,855	68,300	68,400	4,213	73,800	73,900	4,570	79,300	79,400	4,928
57,400	57,500	3,504	62,900	63,000	3,862	68,400	68,500	4,219	73,900	74,000	4,577	79,400	79,500	4,934
57,500	57,600	3,511	63,000	63,100	3,868	68,500	68,600	4,226	74,000	74,100	4,583	79,500	79,600	4,941
57,600	57,700	3,517	63,100	63,200	3,875	68,600	68,700	4,232	74,100	74,200	4,590	79,600	79,700	4,947
57,700	57,800	3,524	63,200	63,300	3,881	68,700	68,800	4,239	74,200	74,300	4,596	79,700	79,800	4,954
57,800	57,900	3,530	63,300	63,400	3,888	68,800	68,900	4,245	74,300	74,400	4,603	79,800	79,900	4,960
57,900	58,000	3,537	63,400	63,500	3,894	68,900	69,000	4,252	74,400	74,500	4,609	79,900	80,000	4,967
58,000	58,100	3,543	63,500	63,600	3,901	69,000	69,100	4,258	74,500	74,600	4,616	80,000	80,100	4,973
58,100	58,200	3,550	63,600	63,700	3,907	69,100	69,200	4,265	74,600	74,700	4,622	80,100	80,200	4,980
58,200	58,300	3,556	63,700	63,800	3,914	69,200	69,300	4,271	74,700	74,800	4,629	80,200	80,300	4,986
58,300	58,400	3,563	63,800	63,900	3,920	69,300	69,400	4,278	74,800	74,900	4,635	80,300	80,400	4,993
58,400	58,500	3,569	63,900	64,000	3,927	69,400	69,500	4,284	74,900	75,000	4,642	80,400	80,500	4,999
58,500	58,600	3,576	64,000	64,100	3,933	69,500	69,600	4,291	75,000	75,100	4,648	80,500	80,600	5,006
58,600	58,700	3,582	64,100	64,200	3,940	69,600	69,700	4,297	75,100	75,200	4,655	80,600	80,700	5,012
58,700	58,800	3,589	64,200	64,300	3,946	69,700	69,800	4,304	75,200	75,300	4,661	80,700	80,800	5,019
58,800	58,900	3,595	64,300	64,400	3,953	69,800	69,900	4,310	75,300	75,400	4,668	80,800	80,900	5,025
58,900	59,000	3,602	64,400	64,500	3,959	69,900	70,000	4,317	75,400	75,500	4,674	80,900	81,000	5,032

2009 TAX TABLE FOR TRUSTS (Continued)

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
81,000	81,100	5,038	86,500	86,600	5,396	92,000	92,100	5,753	97,500	97,600	6,111
81,100	81,200	5,045	86,600	86,700	5,402	92,100	92,200	5,760	97,600	97,700	6,117
81,200	81,300	5,051	86,700	86,800	5,409	92,200	92,300	5,766	97,700	97,800	6,124
81,300	81,400	5,058	86,800	86,900	5,415	92,300	92,400	5,773	97,800	97,900	6,130
81,400	81,500	5,064	86,900	87,000	5,422	92,400	92,500	5,779	97,900	98,000	6,137
81,500	81,600	5,071	87,000	87,100	5,428	92,500	92,600	5,786	98,000	98,100	6,143
81,600	81,700	5,077	87,100	87,200	5,435	92,600	92,700	5,792	98,100	98,200	6,150
81,700	81,800	5,084	87,200	87,300	5,441	92,700	92,800	5,799	98,200	98,300	6,156
81,800	81,900	5,090	87,300	87,400	5,448	92,800	92,900	5,805	98,300	98,400	6,163
81,900	82,000	5,097	87,400	87,500	5,454	92,900	93,000	5,812	98,400	98,500	6,169
82,000	82,100	5,103	87,500	87,600	5,461	93,000	93,100	5,818	98,500	98,600	6,176
82,100	82,200	5,110	87,600	87,700	5,467	93,100	93,200	5,825	98,600	98,700	6,182
82,200	82,300	5,116	87,700	87,800	5,474	93,200	93,300	5,831	98,700	98,800	6,189
82,300	82,400	5,123	87,800	87,900	5,480	93,300	93,400	5,838	98,800	98,900	6,195
82,400	82,500	5,129	87,900	88,000	5,487	93,400	93,500	5,844	98,900	99,000	6,202
82,500	82,600	5,136	88,000	88,100	5,493	93,500	93,600	5,851	99,000	99,100	6,208
82,600	82,700	5,142	88,100	88,200	5,500	93,600	93,700	5,857	99,100	99,200	6,215
82,700	82,800	5,149	88,200	88,300	5,506	93,700	93,800	5,864	99,200	99,300	6,221
82,800	82,900	5,155	88,300	88,400	5,513	93,800	93,900	5,870	99,300	99,400	6,228
82,900	83,000	5,162	88,400	88,500	5,519	93,900	94,000	5,877	99,400	99,500	6,234
83,000	83,100	5,168	88,500	88,600	5,526	94,000	94,100	5,883	99,500	99,600	6,241
83,100	83,200	5,175	88,600	88,700	5,532	94,100	94,200	5,890	99,600	99,700	6,247
83,200	83,300	5,181	88,700	88,800	5,539	94,200	94,300	5,896	99,700	99,800	6,254
83,300	83,400	5,188	88,800	88,900	5,545	94,300	94,400	5,903	99,800	99,900	6,260
83,400	83,500	5,194	88,900	89,000	5,552	94,400	94,500	5,909	99,900	100,000	6,267
83,500	83,600	5,201	89,000	89,100	5,558	94,500	94,600	5,916	100,000 153,280 6,270 plus 6.50% of the amount over \$100,000 but less than \$153,280		
83,600	83,700	5,207	89,100	89,200	5,565	94,600	94,700	5,922			
83,700	83,800	5,214	89,200	89,300	5,571	94,700	94,800	5,929			
83,800	83,900	5,220	89,300	89,400	5,578	94,800	94,900	5,935			
83,900	84,000	5,227	89,400	89,500	5,584	94,900	95,000	5,942			
84,000	84,100	5,233	89,500	89,600	5,591	95,000	95,100	5,948	153,280 225,000 9,733 \$9,733 plus 6.75% of the amount over \$153,280 but less than \$225,000		
84,100	84,200	5,240	89,600	89,700	5,597	95,100	95,200	5,955			
84,200	84,300	5,246	89,700	89,800	5,604	95,200	95,300	5,961			
84,300	84,400	5,253	89,800	89,900	5,610	95,300	95,400	5,968			
84,400	84,500	5,259	89,900	90,000	5,617	95,400	95,500	5,974			
84,500	84,600	5,266	90,000	90,100	5,623	95,500	95,600	5,981	\$225,000 or more \$14,574 plus 7.75% of the amount over \$225,000		
84,600	84,700	5,272	90,100	90,200	5,630	95,600	95,700	5,987			
84,700	84,800	5,279	90,200	90,300	5,636	95,700	95,800	5,994			
84,800	84,900	5,285	90,300	90,400	5,643	95,800	95,900	6,000			
84,900	85,000	5,292	90,400	90,500	5,649	95,900	96,000	6,007			
85,000	85,100	5,298	90,500	90,600	5,656	96,000	96,100	6,013			
85,100	85,200	5,305	90,600	90,700	5,662	96,100	96,200	6,020			
85,200	85,300	5,311	90,700	90,800	5,669	96,200	96,300	6,026			
85,300	85,400	5,318	90,800	90,900	5,675	96,300	96,400	6,033			
85,400	85,500	5,324	90,900	91,000	5,682	96,400	96,500	6,039			
85,500	85,600	5,331	91,000	91,100	5,688	96,500	96,600	6,046			
85,600	85,700	5,337	91,100	91,200	5,695	96,600	96,700	6,052			
85,700	85,800	5,344	91,200	91,300	5,701	96,700	96,800	6,059			
85,800	85,900	5,350	91,300	91,400	5,708	96,800	96,900	6,065			
85,900	86,000	5,357	91,400	91,500	5,714	96,900	97,000	6,072			
86,000	86,100	5,363	91,500	91,600	5,721	97,000	97,100	6,078			
86,100	86,200	5,370	91,600	91,700	5,727	97,100	97,200	6,085			
86,200	86,300	5,376	91,700	91,800	5,734	97,200	97,300	6,091			
86,300	86,400	5,383	91,800	91,900	5,740	97,300	97,400	6,098			
86,400	86,500	5,389	91,900	92,000	5,747	97,400	97,500	6,104			