

Form **4** **Wisconsin Non-Combined Corporation Franchise or Income Tax Return**

**2017**

For 2017 or taxable year beginning                                         and ending                                        

**Complete form using BLACK INK. Due Date: Generally the 15th day of 4th month following close of taxable year. See instructions.**

Corporation Name \_\_\_\_\_

DO NOT STAPLE OR BIND

Number and Street			Suite Number
City	State	ZIP (+ 4 digit suffix if known)	A Federal Employer ID Number
<b>D Check <input type="checkbox"/> if applicable and attach explanation:</b> 1 <input type="checkbox"/> Amended return 2 <input type="checkbox"/> First return - new corporation or entering Wisconsin 3 <input type="checkbox"/> Final return - corporation dissolved or withdrew 4 <input type="checkbox"/> Short period - change in accounting period 5 <input type="checkbox"/> Short period - stock purchase or sale			<b>B Business Activity (NAICS) Code</b>  <b>C State of Incorporation</b> and <b>Year</b> Enter abbreviation of state in box, or if a foreign country, enter below. <input style="width: 50px; height: 20px;" type="text"/> <u>    </u> <u>    </u> <u>    </u> <u>    </u>

**Check  if applicable and see instructions:**

E  If you have an extension of time to file. Enter extended due date                                        

F  If no business was transacted in Wisconsin during the taxable year, attach a complete copy of your federal return.

G  If you have related entity expenses and are required to file Schedule RT with this return.

H  If this return is for an insurance company.

I  IRS adjustments became final during the year. Years adjusted  $\blacktriangleright$  \_\_\_\_\_



**DO NOT USE THIS FORM IF FILING AS A COMBINED GROUP** **IF NO ENTRY ON A LINE, LEAVE BLANK**

**ENTER NEGATIVE NUMBERS LIKE THIS  $\rightarrow$  -1000    NOT LIKE THIS  $\rightarrow$  (1000)    NO COMMAS; NO CENTS**

PAPER CLIP check or money order here

<u>1</u> Enter the amount from Form 1120, line 28.....	<b>1</b>		.00
<u>2</u> Additions (from Schedule 4V, line 11) .....	<b>2</b>		.00
<u>3</u> Add lines 1 and 2 .....	<b>3</b>		.00
<u>4</u> Subtractions (from Schedule 4W, line 15).....	<b>4</b>		.00
<u>5</u> Subtract line 4 from line 3 .....	<b>5</b>		.00
<u>6</u> Total company net nonapportionable and separately apportioned income (from Form(s) N, line 8).....	<b>6</b>		.00
<u>7</u> Subtract line 6 from line 5 .....	<b>7</b>		.00
<u>8</u> Wisconsin apportionment percentage. Enter the apportionment percentage from Form A-1 or Form A-2. If the percentage is from Form A-2, check ( $\checkmark$ ) the space after the arrow $\blacktriangleright$ <input type="checkbox"/> .....	<b>8</b>		%
If 100% apportionment, check ( $\checkmark$ ) the space after the arrow $\blacktriangleright$ <input type="checkbox"/>			
If using separate accounting, check ( $\checkmark$ ) the space after the arrow $\blacktriangleright$ <input type="checkbox"/>			
<u>9</u> Multiply line 7 by line 8 .....	<b>9</b>		.00
<u>10</u> Wisconsin net nonapportionable and separately apportioned income (from Form N, line 14).....	<b>10</b>		.00
<u>11</u> Add lines 9 and 10 .....	<b>11</b>		.00
<u>12</u> Loss adjustment for insurance companies (from Schedule 4I, line 20) .....	<b>12</b>		.00
<u>13</u> Add lines 11 and 12. This is the Wisconsin income before net business loss carryforwards ..	<b>13</b>		.00
<u>14</u> Wisconsin net business loss carryforward from Form 4BL, line 30(f). Do not enter more than line 13 .....	<b>14</b>		.00
<u>15</u> Subtract line 14 from line 13. This is Wisconsin net income or loss $\blacktriangleright$	<b>15</b>		.00

<b>16</b>	Enter 7.9% (0.079) of Wisconsin net income on line 15. This is tentative gross tax . . . . .	<b>16</b>	_____	<b>.00</b>
<b>17</b>	Tax adjustment for insurance companies (from Schedule 4I, line 26). . . . .	<b>17</b>	_____	<b>.00</b>
<b>18</b>	Gross tax (subtract line 17 from line 16). . . . .	<b>18</b>	_____	<b>.00</b>
<b>19</b>	Nonrefundable credits (from Schedule CR) . . . . .	<b>19</b>	_____	<b>.00</b>
<b>20</b>	Subtract line 19 from line 18. If line 19 is more than line 18, enter zero (0). This is net tax . .	<b>20</b>	_____	<b>.00</b>
<b>21</b>	Economic development surcharge (see instructions) . . . . .	<b>21</b>	_____	<b>.00</b>
<b>22</b>	Endangered resources donation (decreases refund or increases amount owed) . . . . .	<b>22</b>	_____	<b>.00</b>
<b>23</b>	Veterans trust fund donation (decreases refund or increases amount owed) . . . . .	<b>23</b>	_____	<b>.00</b>
<b>24</b>	Add lines 20 through 23 . . . . .	<b>24</b>	_____	<b>.00</b>
<b>25</b>	Estimated tax payments and 2016 credit carryforward, less refund from Form 4466W. . . . .	<b>25</b>	_____	<b>.00</b>
<b>26</b>	Wisconsin tax withheld (see instructions) . . . . .	<b>26</b>	_____	<b>.00</b>
<b>27</b>	Refundable credits (from Schedule CR) . . . . .	<b>27</b>	_____	<b>.00</b>
<b>28</b>	Amended Return Only – amount previously paid . . . . .	<b>28</b>	_____	<b>.00</b>
<b>29</b>	Add lines 25 through 28 . . . . .	<b>29</b>	_____	<b>.00</b>
<b>30</b>	Amended Return Only – amount previously refunded. . . . .	<b>30</b>	_____	<b>.00</b>
<b>31</b>	Subtract line 30 from 29 . . . . .	<b>31</b>	_____	<b>.00</b>
<b>32</b>	Interest, penalty, and late fee due (from Form U, line 17 or 26) If you annualized income on Form U, check (✓) the space after the arrow. . . . . <input type="checkbox"/>	<b>32</b>	_____	<b>.00</b>
<b>33</b>	<b>Amount Due.</b> If the total of lines 24 and 32 is larger than 31, subtract line 31 from the total of lines 24 and 32 . . . . .	<b>33</b>	_____	<b>.00</b>
<b>34</b>	<b>Overpayment.</b> If line 31 is larger than the total of lines 24 and 32, subtract the total of lines 24 and 32 from line 31 . . . . .	<b>34</b>	_____	<b>.00</b>
<b>35</b>	Enter amount from line 34 you want credited on 2018 estimated tax . . . . .	<b>35</b>	_____	<b>.00</b>
<b>36</b>	Subtract line 35 from line 34. <b>This is your refund</b> . . . . .	<b>36</b>	_____	<b>.00</b>
<b>37</b>	Enter total gross receipts from all activities (see instructions). . . . .	<b>37</b>	_____	<b>.00</b>
<b>38</b>	Enter total assets from federal Form 1120 . . . . .	<b>38</b>	_____	<b>.00</b>
<b>39</b>	Total Wisconsin tangible property (see instructions) . . . . .	<b>39</b>	_____	<b>.00</b>
<b>40</b>	Total tangible property (see instructions) . . . . .	<b>40</b>	_____	<b>.00</b>
<b>41</b>	Total Wisconsin payroll (see instructions) . . . . .	<b>41</b>	_____	<b>.00</b>
<b>42</b>	Total payroll (see instructions) . . . . .	<b>42</b>	_____	<b>.00</b>
<b>43</b>	Total Wisconsin sales, receipts, or premiums included in apportionment ratio (see instructions)	<b>43</b>	_____	<b>.00</b>
<b>44</b>	Total sales, receipts, or premiums included in apportionment ratio (see instructions). . . . .	<b>44</b>	_____	<b>.00</b>



**45** Is the corporation the sole owner of any limited liability companies?  
 Yes  No If yes, prepare and submit Schedule DE with this return.

**46** Did you include the income of the LLCs listed for item 45 in this return?  
 Yes  No

**47** Did you purchase, license, lease or rent any taxable tangible personal property, certain coins and stamps, certain leased property affixed to real estate, certain digital goods, or taxable services, for storage, use or consumption in Wisconsin without paying a state sales or use tax?  
 Yes  No

**48** Person to contact concerning this return:

Last name: \_\_\_\_\_ First name: \_\_\_\_\_

Phone #: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Fax #: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**49** City and state where books and records are located for audit purposes: City \_\_\_\_\_ State \_\_\_\_\_

**50** List the locations of Wisconsin operations: \_\_\_\_\_

**51**  Yes  No Are any manufacturing facilities located in Wisconsin?

**52** Did you file federal Schedule UTP – Uncertain Tax Position Statement with the Internal Revenue Service?  
 Yes  No If yes, enclose federal Schedule UTP with your Wisconsin tax return.

**53** Did you file federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service?  
 Yes  No If yes, enclose federal Form 8886 with your Wisconsin tax return.

**Third Party Designee** Do you want to allow another person to discuss this return with the department?  **Yes** Complete the following.  **No**  
Print Designee's Name ▶ \_\_\_\_\_ Phone Number ▼ \_\_\_\_\_ Personal Identification Number (PIN) ▼ \_\_\_\_\_

*Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.*

Signature of Officer ▶	Title	Date
Preparer's Signature ▶	Preparer's Federal Employer ID Number	Date

**You must file a copy of your federal return with Form 4, even if no Wisconsin activity.**

If you are not filing your return electronically, make your check payable to and mail your return to:

Wisconsin Department of Revenue  
PO Box 8908  
Madison WI 53708-8908

