

Form **6** *Wisconsin Combined Corporation Franchise or Income Tax Return*

2017



- Do not use this form if filing as a single entity.
- This form is required to be filed ELECTRONICALLY
- Complete from using BLACK INK

Due Date: Generally the 15th day of 4th month following close of taxable year. See instructions.

Designated Agent Name			
Number and Street			Suite Number
City	State	ZIP (+ 4 digit suffix if known)	A Federal Employer ID Number
For 2017 or taxable year beginning		and	B Business in Wisconsin
M M D D Y Y Y Y		ending	<input type="checkbox"/> Check if no business in Wisconsin
M M D D Y Y Y Y			
D Check <input checked="" type="checkbox"/> if applicable and attach explanation:			C State of Incorporation and Year
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			Enter abbreviation of state in box, or if a foreign country, enter below. <input style="width:50px; height:20px;" type="text"/>
4 <input type="checkbox"/> Short period - change in accounting period 5 <input type="checkbox"/> Short period - stock purchase or sale 6 <input type="checkbox"/> The controlled group election is being made for the first time.			

1 Combined Unitary Income. Form 6, Part II, line 8 combined total	1		.00
2 Wisconsin apportionment percentage. Form 6, Part III, line 1d combined total. Check if 100% apportionment <input type="checkbox"/>	2 %	
3 Multiply line 1 by line 2	3		.00
4 Wisconsin net nonapportionable and separately apportioned income. Part III, line 4	4		.00
5 Add lines 3 and 4	5		.00
6 Net capital loss adjustment. Form 6, Part III, line 5 combined total	6		.00
7 Subtract line 6 from line 5	7		.00
8 Loss adjustment for insurance companies. See instructions.	8		.00
9 Add lines 7 and 8. This is the Wisconsin income before net business loss carryforwards.	9		.00
10 Wisconsin net business loss carryforward. Form 6, Part III, line 7 combined total	10		.00
11 Subtract line 10 from line 9. This is Wisconsin net income or loss	11		.00
12 Sum of gross tax from all members Form 6, Part III, line 9 combined total	12		.00
13 Nonrefundable credits. Form 6, Part III, line 10 combined total.	13		.00
14 Subtract line 13 from line 12. If line 13 is more than line 12, enter zero (0). This is the net tax.	14		.00
15 Economic development surcharge. Form 6, Part III, line 11c combined total	15		.00
16 Endangered resources donation	16		.00
17 Veterans trust fund donation	17		.00
18 Add lines 14 through 17	18		.00
19 Estimated tax payments, including 2016 carryforward, less refund from Form 4466W	19		.00
20 Wisconsin Tax Withheld. See instructions	20		.00
21 Refundable credits. Form 6, Part III, line 13 combined total	21		.00
22 Amended return only - amount previously paid	22		.00
23 Add lines 19 through 22	23		.00
24 Amended return only - amount previously refunded	24		.00
25 Subtract line 24 from line 23	25		.00
26 Interest, penalty, and late fee due. Check the box if annualized on Form U. <input type="checkbox"/>	26		.00
27 Amount due. If the total of lines 18 and 26 is larger than 25, subtract line 25 from the total of lines 18 and 26	27		.00
28 Overpayment. If line 25 is larger than the total of lines 18 and 26, subtract the total of lines 18 and 26 from line 25	28		.00
29 Enter amount from line 28 you want credited to 2018 estimated tax.	29		.00
30 Subtract line 29 from line 28. This is your refund	30		.00

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Designated Agent Name
Federal Employer ID Number



Reconciliation With Federal Consolidated Return:

1 From the federal consolidated return(s), list the parent corporation(s) name, federal employer identification number (FEIN), and the amount on line 28 of the consolidated federal Form 1120. If there are more than three federal consolidated returns, see instructions. If no members of the group filed a federal consolidated return, skip to line 2.

Parent Company Name	FEIN	Form 1120, Line 28
a _____	___ - _____	.00
b _____	___ - _____	.00
c _____	___ - _____	.00
d Total from the sum of all Forms 1120, line 28 listed in number one above		1d _____ .00

2 List companies whose federal returns are not listed on line 1 that are in the Wisconsin combined group.

Company Name	FEIN	Form 1120, Line 28
a _____	___ - _____	.00
b _____	___ - _____	.00
c _____	___ - _____	.00
d Total from the sum of all Forms 1120, line 28 listed in number two above		2d _____ .00

3 Add lines 1d and 2d. 3 _____ .00

4 List companies who are included in the federal consolidated return from line 1, but are not Wisconsin combined group members.

Company Name	FEIN	Form 1120, Line 28
a _____	___ - _____	.00
b _____	___ - _____	.00
c _____	___ - _____	.00
d Total from the sum of all Forms 1120, line 28 listed in line 4 above		4d _____ .00

5 Subtract line 4d from line 3 5 _____ .00

6 Enter the number of companies included in this combined return 6 _____

7 Enter the federal net income of corporations in the commonly controlled group that are not in the federal consolidated return or this combined return. Submit a schedule identifying each corporation 7 _____ .00

8 Enter total gross sales corresponding to amount on line 7 8 _____ .00

9 City and state where books and records are located for audit purposes: City: _____ State: _____

10 List the locations of Wisconsin operations: _____

11 Person to contact concerning this return:
 Last Name: _____ First Name: _____
 Phone Number: _____ Email: _____

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 6, even if no Wisconsin activity.

See the instructions for a description of federal return information that must be filed with Form 6.

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

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Part I: Modified Federal Taxable Income

Corporation Name: _____
 FEIN: - - -

					<u>Elimination Adjustments</u>	<u>Combined Totals</u>
1 Net receipts or sales	1	.00	.00	.00	.00	1 .00
a Intercompany sales	1a	.00	.00	.00	.00	1a .00
2 Cost of goods sold	2	.00	.00	.00	.00	2 .00
3 Gross profit. Subtract line 2 from line 1	3	.00	.00	.00	.00	3 .00
4 Dividends	4	.00	.00	.00	.00	4 .00
5 Interest	5	.00	.00	.00	.00	5 .00
6 Gross rents	6	.00	.00	.00	.00	6 .00
7 Gross royalties	7	.00	.00	.00	.00	7 .00
8 Capital gain net income	8	.00	.00	.00	.00	8 .00
9 Net gain or loss from U.S. Form 4797	9	.00	.00	.00	.00	9 .00
10 Other income	10	.00	.00	.00	.00	10 .00
11 Total income. Add lines 3 through 10	11	.00	.00	.00	.00	11 .00
12 Compensation of officers	12	.00	.00	.00	.00	12 .00
13 Salaries and wages less employment credit	13	.00	.00	.00	.00	13 .00
14 Repairs and maintenance	14	.00	.00	.00	.00	14 .00
15 Bad debts	15	.00	.00	.00	.00	15 .00
16 Rents	16	.00	.00	.00	.00	16 .00
17 Taxes and licenses	17	.00	.00	.00	.00	17 .00
18 Interest	18	.00	.00	.00	.00	18 .00
19 Charitable contributions	19	.00	.00	.00	.00	19 .00
20 Depreciation	20	.00	.00	.00	.00	20 .00
21 Depletion	21	.00	.00	.00	.00	21 .00
22 Advertising	22	.00	.00	.00	.00	22 .00

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Part II: Unitary Income Computation	Corporation Name: FEIN:	-	-	-	Elimination Adjustments	Combined Totals
k Research credits	2h-k	.00	.00	.00	.00	2h-k .00
l Technology zone credit	2h-l	.00	.00	.00	.00	2h-l .00
m Total credits (add lines 2h-a through 2h-l)	2h-m	.00	.00	.00	.00	2h-m .00
i Special additions for insurance companies	2i	.00	.00	.00	.00	2i .00
j Other additions:						
a _____	2j-a	.00	.00	.00	.00	2j-a .00
b _____	2j-b	.00	.00	.00	.00	2j-b .00
c _____	2j-c	.00	.00	.00	.00	2j-c .00
d _____	2j-d	.00	.00	.00	.00	2j-d .00
e Add lines 2j-a through 2j-d	2j-e	.00	.00	.00	.00	2j-e .00
k Total additions (add lines 2a through 2g, 2h-m, 2i, and line 2j-e) . . .	2k	.00	.00	.00	.00	2k .00
3 Total (add lines 1 and 2k)	3	.00	.00	.00	.00	3 .00
4 Subtractions from income:						
a Wisconsin subtraction modification for dividends (from Form 6Y, line 4)	4a	.00	.00	.00	.00	4a .00
b Related entity expenses eligible for subtraction	4b	.00	.00	.00	.00	4b .00
c Income from related entities whose expenses were disallowed	4c	.00	.00	.00	.00	4c .00
d Subpart F income	4d	.00	.00	.00	.00	4d .00
e Gross-up of foreign dividend income . .	4e	.00	.00	.00	.00	4e .00
f Nontaxable income	4f	.00	.00	.00	.00	4f .00
g Foreign taxes	4g	.00	.00	.00	.00	4g .00
h Cost depletion	4h	.00	.00	.00	.00	4h .00
i Basis, section 179, depreciation difference, amortization of assets	4i	.00	.00	.00	.00	4i .00
j Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (attach schedule) . . .	4j	.00	.00	.00	.00	4j .00

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**Part III: Member's Share
of Form 6 Items**

						Combined Totals
Corporation Name: _____						
FEIN: _____	-	-	-			
1a Apportionment numerator from column (a) of Form A-1 or Part II of Form A-2 1a	.00	.00	.00			1a .00
1b Apportionment denominator from column (b) of Form A-1 or Part II of Form A-2 1b	.00	.00	.00			1b .00
1c Enter combined total amount from line 1b . 1c	.00	.00	.00			
1d Apportionment percentage. Divide the amount on line 1a by the amount on line 1c 1d	_____ %	_____ %	_____ %			1d _____ %
Check if apportionment is from Form A-2 <input type="checkbox"/>						
2 Multiply Part II, line 8, by line 1d. See Instr. . 2	.00	.00	.00			2 .00
3 Adjustment for current year loss offset (see instructions) 3	.00	.00	.00			3 .00
4 Wisconsin net nonapportionable and separately apportioned income (from Form N, line 14) 4	.00	.00	.00			4 .00
5 Net capital loss adjustment (from Form 6CL, Part I, line 9e) 5	.00	.00	.00			5 .00
6 Loss adjustment for insurance companies (from Schedule 6I, line 24) 6	.00	.00	.00			6 .00
7 Wisconsin net business loss carryforward (from Part IV, line 18 of this form) 7	.00	.00	.00			7 .00
8 Wisconsin net income (lines 2 + 3 + 4 - 5 + 6 - 7) 8	.00	.00	.00			8 .00
9 Gross tax (generally = 7.9% x (lines 2 + 3 + 4 - 5 - 7). See instructions) 9	.00	.00	.00			9 .00
10 Nonrefundable credits (from Part V, line 6 of this form) 10	.00	.00	.00			10 .00
11 Economic development surcharge:						
a Enter gross receipts from all activities (from Part VI, line 6) 11a	.00	.00	.00			11a .00
b If line 11a is \$4 million or greater, fill in the member's gross franchise or income tax from Part III, line 9 11b	.00	.00	.00			11b .00
c Multiply line 11b by 3% (.03) and fill in the result. If the result is less than \$25, fill in \$25. If the result is more than \$9,800, fill in \$9,800 11c	.00	.00	.00			11c .00

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Part IV: Wisconsin Net

Business Loss Carryforward

Corporation Name: _____
 FEIN: _____

					Combined <u>Totals</u>
9 Member's net business loss carryforward from Form 6BL, line 30, columns (j) and (k) (Sharable) or the amount this member elected to use this period.	9	.00	.00	.00	9 .00
10 Enter the lesser of line 8 or line 9, but not less than zero	10	.00	.00	.00	10 .00
11 Subtract line 10 from line 9. This is your remaining sharable net business loss carryforward.	11	.00	.00	.00	11 .00
12 Subtract line 7 and 10 from line 5. This is remaining income before sharing with other members.	12	.00	.00	.00	12 .00
13 Sharable net business loss carryforward amount being shared with other members	13	.00	.00	.00	13 .00
14 Sharable net business loss carryforward amount being shared with this member.	14	.00	.00	.00	14 .00
15 Subtract line 14 from line 12. This is your remaining income before sharing pre-2009 sharable net business loss carry-forwards	15	.00	.00	.00	15 .00
16 Pre-2009 sharable net business loss carry-forward being shared with other members	16	.00	.00	.00	16 .00
17 Pre-2009 sharable net business loss carry-forward being shared with this member	17	.00	.00	.00	17 .00
18 Member's net business loss. Add lines 7, 10, 14, and 17. Enter this amount on Part III, line 7.	18	.00	.00	.00	18 .00

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Part V: Nonrefundable Credits

Corporation Name: _____
 FEIN: _____

Combined
Totals

1 Enter the available nonrefundable credits from the credit schedules and Schedule CF	1a	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	1b	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	1c	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	1d	<u> .00</u>	<u> .00</u>	<u> .00</u>	
Add lines 1a through 1d	1e	<u> .00</u>	<u> .00</u>	<u> .00</u>	1e <u> .00</u>
2 Enter the member's gross tax from Part III, line 9	2	<u> .00</u>	<u> .00</u>	<u> .00</u>	2 <u> .00</u>
3 Enter the amount of nonrefundable credits the member is electing to use . Note: The total credits from line 3e should not exceed the gross tax on line 2. See Instructions	3a	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	3b	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	3c	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	3d	<u> .00</u>	<u> .00</u>	<u> .00</u>	
Add lines 3a through 3d	3e	<u> .00</u>	<u> .00</u>	<u> .00</u>	3e <u> .00</u>
4 Subtract line 3e from line 2	4	<u> .00</u>	<u> .00</u>	<u> .00</u>	4 <u> .00</u>
5 If the total available credits from line 1e above is greater than line 2, and the remaining credit includes a research credit, enter the amount shared with other combined group members as computed on Form 6CS, line 4	5	<u> .00</u>	<u> .00</u>	<u> .00</u>	5 <u> .00</u>
6 Add lines 3e and 5. This is the amount to enter on Part III, line 10	6	<u> .00</u>	<u> .00</u>	<u> .00</u>	6 <u> .00</u>

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Part VI: Additional Member Information

Complete the information below for each member of the combined group.

Corporation Name: _____

Street Address/PO Box: _____

City, State: _____

Zip Code: _____

FEIN: _____ - _____ - _____

NAICS: _____

1 Member's state and year of incorporation 1	_____	_____	_____
	Y Y Y Y	Y Y Y Y	Y Y Y Y

2 Corporation's tax period included in this return: Beginning 2	M M D D Y Y Y Y	M M D D Y Y Y Y	M M D D Y Y Y Y
Ending	M M D D Y Y Y Y	M M D D Y Y Y Y	M M D D Y Y Y Y

3 Member's taxable year end 3	M M D D	M M D D	M M D D
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4 If you have an extension of time to file, enter extended due date . 4	M M D D Y Y Y Y	M M D D Y Y Y Y	M M D D Y Y Y Y
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5 If IRS adjustments became final during the year, enter the years adjusted 5	_____	_____	_____
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Part VI: Additional Member Information

Corporation Name: _____
 FEIN: - - -

					<u>Elimination Adjustments</u>	<u>Combined Totals</u>
6	Enter total gross receipts from all activities	6 .00	.00	.00	.00	6 .00
7	Total Wisconsin sales, receipts, or premiums included in apportionment ratio	7 .00	.00	.00		7 .00
8	Total sales, receipts, or premiums included in apportionment ratio	8 .00	.00	.00		8 .00
9	Total Wisconsin payroll	9 .00	.00	.00	.00	9 .00
10	Total payroll.	10 .00	.00	.00	.00	10 .00
11	Total Wisconsin tangible property.	11 .00	.00	.00	.00	11 .00
12	Total tangible property.	12 .00	.00	.00	.00	12 .00
13	Enter total assets from federal Form 1120.	13 .00	.00	.00	.00	13 .00

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Part VI: Additional Member Information

Corporation Name: _____
 FEIN: _____

	-	-	-
14 Was the member excluded from a combined group in another state?	14 <input type="checkbox"/> Yes <input type="checkbox"/> No	14 <input type="checkbox"/> Yes <input type="checkbox"/> No	14 <input type="checkbox"/> Yes <input type="checkbox"/> No
15 Did the member file a separate Wisconsin return or was included in another group?	15 <input type="checkbox"/> Yes <input type="checkbox"/> No	15 <input type="checkbox"/> Yes <input type="checkbox"/> No	15 <input type="checkbox"/> Yes <input type="checkbox"/> No
16 Was the member an insurance company?	16 <input type="checkbox"/> Yes <input type="checkbox"/> No	16 <input type="checkbox"/> Yes <input type="checkbox"/> No	16 <input type="checkbox"/> Yes <input type="checkbox"/> No
17 Was the member a tax exempt corporation?	17 <input type="checkbox"/> Yes <input type="checkbox"/> No	17 <input type="checkbox"/> Yes <input type="checkbox"/> No	17 <input type="checkbox"/> Yes <input type="checkbox"/> No
18 Did the member file a final return?	18 <input type="checkbox"/> Yes <input type="checkbox"/> No	18 <input type="checkbox"/> Yes <input type="checkbox"/> No	18 <input type="checkbox"/> Yes <input type="checkbox"/> No
19 Did the member join the group during the year?	19 <input type="checkbox"/> Yes <input type="checkbox"/> No	19 <input type="checkbox"/> Yes <input type="checkbox"/> No	19 <input type="checkbox"/> Yes <input type="checkbox"/> No
20 Did the member leave the group during the year?	20 <input type="checkbox"/> Yes <input type="checkbox"/> No	20 <input type="checkbox"/> Yes <input type="checkbox"/> No	20 <input type="checkbox"/> Yes <input type="checkbox"/> No
21 Was this a short period return because of a change in accounting method?	21 <input type="checkbox"/> Yes <input type="checkbox"/> No	21 <input type="checkbox"/> Yes <input type="checkbox"/> No	21 <input type="checkbox"/> Yes <input type="checkbox"/> No
22 Was this a short period return because of a stock purchase or sale?	22 <input type="checkbox"/> Yes <input type="checkbox"/> No	22 <input type="checkbox"/> Yes <input type="checkbox"/> No	22 <input type="checkbox"/> Yes <input type="checkbox"/> No
23 Was this member the sole owner of any disregarded entities? If yes, prepare and submit Schedule DE with this return for each member	23 <input type="checkbox"/> Yes <input type="checkbox"/> No	23 <input type="checkbox"/> Yes <input type="checkbox"/> No	23 <input type="checkbox"/> Yes <input type="checkbox"/> No
24 Was the income from the disregarded entities in question 23 included in this return?	24 <input type="checkbox"/> Yes <input type="checkbox"/> No	24 <input type="checkbox"/> Yes <input type="checkbox"/> No	24 <input type="checkbox"/> Yes <input type="checkbox"/> No
25 Did the member purchase any taxable products or services for storage, use or consumption in Wisconsin without payment of sales or use tax?	25 <input type="checkbox"/> Yes <input type="checkbox"/> No	25 <input type="checkbox"/> Yes <input type="checkbox"/> No	25 <input type="checkbox"/> Yes <input type="checkbox"/> No
26 Did the member file federal Schedule UTP - Uncertain Tax Position Statement? If yes, include with this return	26 <input type="checkbox"/> Yes <input type="checkbox"/> No	26 <input type="checkbox"/> Yes <input type="checkbox"/> No	26 <input type="checkbox"/> Yes <input type="checkbox"/> No
27 Did the member file federal Form 8886 - Reportable Transaction Disclosure Statement? If yes, see instructions	27 <input type="checkbox"/> Yes <input type="checkbox"/> No	27 <input type="checkbox"/> Yes <input type="checkbox"/> No	27 <input type="checkbox"/> Yes <input type="checkbox"/> No