

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

2018

For 2018 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 |
| D Check <input type="checkbox"/> if applicable and attach explanation: 1 <input type="checkbox"/> Amended return (Include Schedule AR) 4 <input type="checkbox"/> Short period - change in accounting period 2 <input type="checkbox"/> First return - new corporation or entering Wisconsin 5 <input type="checkbox"/> Short period - stock purchase or sale 3 <input type="checkbox"/> Final return - corporation dissolved or withdrew | | | B Business Activity (NAICS) Code C State of Incorporation and Year Enter abbreviation of state in box, or if a foreign country, enter below. |

Check if applicable and see instructions:

E If you have an extension of time to file. Enter federal 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 ▶ _____

DO NOT USE THIS FORM IF FILING AS A COMBINED GROUP

IF NO ENTRY ON A LINE, LEAVE BLANK

ENTER NEGATIVE NUMBERS LIKE THIS → -1000 NOT LIKE THIS → (1000) NO COMMAS; NO CENTS



PAPER CLIP check or money order here

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

| | | | | |
|-----------|---|-----------|-------|------------|
| 16 | Enter 7.9% (0.079) of Wisconsin net income on line 15. This is tentative gross tax | 16 | _____ | .00 |
| 17 | Tax adjustment for insurance companies (from Schedule 4I, line 26). | 17 | _____ | .00 |
| 18 | Gross tax (subtract line 17 from line 16). | 18 | _____ | .00 |
| 19 | Nonrefundable credits (from Schedule CR) | 19 | _____ | .00 |
| 20 | Subtract line 19 from line 18. If line 19 is more than line 18, enter zero (0). This is net tax . . | 20 | _____ | .00 |
| 21 | Economic development surcharge (see instructions) | 21 | _____ | .00 |
| 22 | Endangered resources donation (decreases refund or increases amount owed) | 22 | _____ | .00 |
| 23 | Veterans trust fund donation (decreases refund or increases amount owed) | 23 | _____ | .00 |
| 24 | Add lines 20 through 23 | 24 | _____ | .00 |
| 25 | Estimated tax payments and 2017 credit carryforward, less refund from Form 4466W. | 25 | _____ | .00 |
| 26 | Wisconsin tax withheld (see instructions) | 26 | _____ | .00 |
| 27 | Refundable credits (from Schedule CR) | 27 | _____ | .00 |
| 28 | Amended Return Only – amount previously paid | 28 | _____ | .00 |
| 29 | Add lines 25 through 28 | 29 | _____ | .00 |
| 30 | Amended Return Only – amount previously refunded. | 30 | _____ | .00 |
| 31 | Subtract line 30 from 29 | 31 | _____ | .00 |
| 32 | 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"/> | 32 | _____ | .00 |
| 33 | Amount Due. If the total of lines 24 and 32 is larger than 31, subtract line 31 from the total of lines 24 and 32 | 33 | _____ | .00 |
| 34 | Overpayment. If line 31 is larger than the total of lines 24 and 32, subtract the total of lines 24 and 32 from line 31 | 34 | _____ | .00 |
| 35 | Enter amount from line 34 you want credited on 2019 estimated tax | 35 | _____ | .00 |
| 36 | Subtract line 35 from line 34. This is your refund | 36 | _____ | .00 |
| 37 | Enter total gross receipts from all activities (see instructions). | 37 | _____ | .00 |
| 38 | Enter total assets from federal Form 1120 | 38 | _____ | .00 |
| 39 | Total Wisconsin tangible property (see instructions) | 39 | _____ | .00 |
| 40 | Total tangible property (see instructions) | 40 | _____ | .00 |
| 41 | Total Wisconsin payroll (see instructions) | 41 | _____ | .00 |
| 42 | Total payroll (see instructions) | 42 | _____ | .00 |
| 43 | Total Wisconsin sales, receipts, or premiums included in apportionment ratio (see instructions) | 43 | _____ | .00 |
| 44 | Total sales, receipts, or premiums included in apportionment ratio (see instructions). | 44 | _____ | .00 |



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

