| Form |   |
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## **Wisconsin Allocation and Separate Accounting Data**

2018

Wisconsin Department of Revenue

Name Federal Employer ID Number

| Part I Allocation of Book Income or Net Income per Income Statement  |                     |                              |                                   |       |  |  |  |  |  |
|--|---------------------|------------------------------|-----------------------------------|-------|--|--|--|--|--|
|  |                     | 1                            | 2                                 | 3     |  |  |  |  |  |
|  | Basis of Allocation | Allocable<br>to<br>Wisconsin | Allocable<br>Outside<br>Wisconsin | Total |  |  |  |  |  |
| 1 Enter items of income:   |                     |                              |                                   |       |  |  |  |  |  |
|  |                     |                              |                                   |       |  |  |  |  |  |
|  |                     |                              |                                   |       |  |  |  |  |  |
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|  |                     |                              |                                   |       |  |  |  |  |  |
|  |                     |                              |                                   |       |  |  |  |  |  |
| 2 Enter total income   | _                   |                              |                                   |       |  |  |  |  |  |
| 3 Enter expenses:  |                     |                              |                                   |       |  |  |  |  |  |
|  |                     |                              |                                   |       |  |  |  |  |  |
|  |                     |                              |                                   |       |  |  |  |  |  |
|  |                     |                              |                                   |       |  |  |  |  |  |
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|  |                     |                              |                                   |       |  |  |  |  |  |
|  |                     |                              |                                   |       |  |  |  |  |  |
|  |                     |                              |                                   |       |  |  |  |  |  |
|  |                     |                              |                                   |       |  |  |  |  |  |
| 4 Enter total expenses   | L                   |                              |                                   |       |  |  |  |  |  |
| Enter total expenses Enter book income or net income per income star | tement              |                              |                                   |       |  |  |  |  |  |
|  |                     |                              |                                   |       |  |  |  |  |  |

The book income on line 5, column 3, must agree with either federal Schedule M-1, line 1, or for Schedule M-3 filers, the net income per income statement, figured on a separate company basis.

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| Pa | rt II Reconciliation of Book Income or Net Income per Income   | ne Statemen    | t With Net In                | come                              |       |
|----|--|----------------|------------------------------|-----------------------------------|-------|
|    |  |                | 1                            | 2                                 | 3     |
|    |  |                | Allocable<br>to<br>Visconsin | Allocable<br>Outside<br>Wisconsin | Total |
| 6  | Book income or net income per income statement (must agree v   |                |                              |                                   |       |
| 7  | Addition adjustments to arrive at federal net income (sum of line through 5 of federal Schedule M-1, or for Schedule M-3 filers, th of addition adjustments from Parts II and III)           | e sum          |                              |                                   |       |
| В  | Add lines 6 and 7  |                |                              |                                   |       |
| 9  | Subtraction adjustments to arrive at federal net income (federal Schedule M-1, line 9, or for Schedule M-3 filers, the sum of subtadjustments from Parts II and III)                         |                |                              |                                   |       |
| 0  | Subtract line 9 from line 8. This is federal taxable income before operating loss deduction and special deductions   |                |                              |                                   |       |
| I  | Additions to federal income included on Schedule 4V for Form 4 or Form 6, Part II, line 2k from combined return filers   |                |                              |                                   |       |
| 2  | Add lines 10 and 11  |                |                              |                                   |       |
| 3  | Subtractions from federal income included on Schedule 4W for Filers or Form 6, Part II, line 4o for combined filers  |                |                              |                                   |       |
| ļ  | Subtract line 13 from line 12. This is the corporation's net income  | e              |                              |                                   |       |
| 5  | Enter the amount from line 14 that will be apportioned instead of allocated  |                |                              |                                   |       |
| 6  | Subtract line 15 from line 14. This is the corporation's allocable income. Enter the amount from column 1 on Form N, line 6, column the the amount from column 3 on Form N, line 6, column b | mn a.          |                              |                                   |       |
| dc | litional Information Required  |                |                              |                                   |       |
| ,  | Has the corporation obtained written permission from the Department of F   | Revenue to use | separate acco                | unting? Yes                       | No    |
| ,  | Transfers to Wisconsin branches: Enter the amount of sales \$ , and r  |                |                              |                                   |       |
|    | b Transfers to out-of-state branches: Enter the amount of sales \$ , and r   |                |                              |                                   |       |
|    | Attach an explanation of how transfer prices were determined.  |                |                              |                                   |       |
| )  | Explain how income and expenses were allocated in and outside Wiscons  | sin            |                              |                                   |       |