

# **Due Date Update:**

The due dates for filing and making payments for certain 2019 income/franchise tax returns have changed, including due dates for certain estimated tax payments for tax year 2020. The due dates in these instructions may not reflect the new due dates. For information on the new filing and payment due dates, see the article [Wisconsin Tax Return Due Dates and Payments](#).

# 2019 Form 4T Instructions

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 economic development 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.”** The definition of “Doing business in this state,” sec. 71.22(1r), Wis. Stats, includes 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 outside 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 nonresident 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.

- **Disaster Relief Extension.** If you are filing under extension because of a federal or state disaster, include a statement indicating which disaster extension you are using and attach it to your return. Additional information on disaster areas can be found here: [revenue.wi.gov/Pages/Businesses/Disaster-Tax-Assistance.aspx](http://revenue.wi.gov/Pages/Businesses/Disaster-Tax-Assistance.aspx)

### Filing Return

If you 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 2019 Wisconsin return must be filed by an exempt organization for calendar year 2019 or a fiscal year that begins in 2019. A fiscal year may end only on the last day of a month. The period covered by the return can't exceed 12 months.

Example: Corporation A has a fiscal year beginning March 1, 2019 and ending February 28, 2020. Corporation A files a 2019 Form 4T for the period of March 1, 2019 through February 28, 2020.

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 enter such adjustments on Part 1 or Part 2.

### Payment of Estimated Tax

The franchise or income tax and economic development 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 economic development surcharge.

If the total of an exempt organization's franchise or income tax and economic development surcharge due is \$500 or more, it generally must make quarterly estimated tax payments. Corporations should use Wisconsin Form Corp-ES or by electronic funds transfer, and trusts should use Form 1-ES or 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 Corp-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 related 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 include any form with its federal tax return to disclose a "reportable transaction," as defined under sec. 71.81(1)(c), Wis. Stats., it

must file a copy of that form with the Department of Revenue within 60 days of the date it is required to file it for federal income tax purposes, provided that it is otherwise required to file a Wisconsin return. This includes federal Form 8886, *Reportable Transaction Disclosure Statement*.

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 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, PO Box 8958, Madison, WI 53708-8958. Include a listing of the names and identification numbers of each Wisconsin taxpayer for whom the advisor provided services to.

### 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 carryforward, you must report such adjustments to the Department of Revenue within 90 days after they become final by either filing an amended Wisconsin franchise/income tax return or mailing a copy of the final federal audit report.

Send a copy of the final federal audit reports and any associated amended Wisconsin returns to the Wisconsin Department of Revenue, PO 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 3-107, PO 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 Schedule AR in order to explain 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.

**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.

### Economic Development Surcharge

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

- Exempt corporations 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.

For more information, refer to Publication 400, *Wisconsin's Economic Development 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 [revenue.wi.gov/Pages/FAQS/home.aspx](http://revenue.wi.gov/Pages/FAQS/home.aspx), e-mail [DORSalesandUse@wisconsin.gov](mailto:DORSalesandUse@wisconsin.gov), fax your question to (608) 267-1030, call (608) 266-2776, or write to the Wisconsin Department of Revenue, Mail Stop 5-77, PO Box 8946, Madison, WI 53708-8946.

### 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.

## 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. For taxable years beginning on or after January 1, 2019, Wisconsin’s definition of the IRC is the IRC as of December 31, 2017 with exceptions. Below is a listing of the exceptions.

**Note:** The exceptions and provisions adopted by Wisconsin 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 2019.

## Provisions of the Internal Revenue Code Not Adopted by Wisconsin:

- Section 13113 of P.L. 103-66, which created sec. 1202 of the IRC effective for small business stock issued after August 10, 1993.
- Sections 1, 3, 4, and 5 of P.L. 106-519, which repealed foreign sales corporation provisions and replaced with extraterritorial income provisions.
- Sections 101, 102, and 422 of P.L. 108-357, which repealed the exclusion for extraterritorial income, domestic production activities deduction, and the creation of sec. 965 – incentives to reinvest foreign earnings in the U.S.
- Sections 1310 and 1351 of P.L. 109-58, which provides for the modification to special rules for nuclear decommissioning costs, repeal of the limitation on contract research expenses paid so small businesses, universities, and federal laboratories.
- Section 11146 of P.L. 109-59, the tax treatment of state ownership of railroad real estate investment trust.
- Section 403(q) of P.L. 109-135, which provides incentives to reinvest foreign earnings from controlled foreign corporations in the U.S.
- Section 513 of P.L. 109-222, which repeals foreign sales corporation/extraterritorial income exclusion binding contract relief.
- Sections 104 and 307 of P.L. 109-432, which increases the rates of the alternative incremental credit and provides a new alternative simplified credit and that gross income does not include an IRA distribution used to fund an HSA.
- Sections 8233 and 8235 of P.L. 110-28, which created a special rule for banks required to change from the reserve method of accounting in becoming tax-option (S) corporations and the elimination of all earnings and profits attributable to pre-1983 years.
- Section 11(e) and (g) of P.L. 110-172, which provides clerical amendments to research credits for controlled corporations and common control, and clerical amendments to the FSC Repeal and Extraterritorial Income Exclusion Act of 2000.
- Section 301 of P.L. 110-245, which provides for tax responsibilities of expatriation.
- Section 15351 of P.L. 110-246, limits the amount of farm losses that may offset non-farming business income to \$300,000.
- Section 302 of division A, section 401 of division B, and sections 312, 322, 502(c), 707, and 801 of division C of P.L. 110-343, which limits executive compensation for employers participating in troubled assets relief program for the taxable year in which the troubled assets exceed \$300,000,000. Caps the domestic production activities deduction at 6% for oil-related activities. The deduction for income attributable to domestic production activities in Puerto Rico applies to the first 8 taxable years beginning before January 1, 2010. Tax incentives for investment in the District of Columbia includes exclusion for gain on sale of an asset held from more than 5 years. Defines wages for purposes of the domestic production activities deduction. Creates sec. 198A to provide for expensing of disaster expenses for control of hazardous substances. Specifies treatment of nonqualified deferred compensation plans maintained by foreign corporations.
- Sections 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111-5, which suspends the special rules for original issue discount on high yield obligations issued during the period 9/1/2008 and 12/31/2009. Allows a 75% exclusion for small business stock issued between 1/17/2009 and 12/31/2009. Provides that no built-in-gain tax is imposed on a tax-option (S) Corporation for a taxable year beginning in 2009 and 2010 if the seventh taxable



year in the corporation's recognition period preceded such taxable year. Tax-exempt obligations held by financial institutions, in an amount not to exceed 2 percent of the adjusted basis of the financial institution's assets, are not taken into account for determining the portion of the financial institutions interest expense subject to the pro rata interest disallowance rule of sec. 265(b). Modification of the small insurer exception to tax-exempt interest expense allocation rules for financial institutions.

- Sections 211, 212, 213, 214, and 216 of P.L. 111-226, which adopts a matching rule to prevent the separation of foreign taxes from the associated foreign income, denies a foreign tax credit for the disqualified portion of any foreign income tax paid in connection with a covered asset acquisition, provides a separate application of foreign tax credit limitation to items resourced under treaties, limits the amount of foreign taxes deemed paid with respect to sec. 956 inclusions, treats a foreign corporation as a member of an affiliated group for interest allocation and apportionment purposes in more than 50% of gross income is effectively connected income and at least 80% of either the vote or value of all outstanding stock is owned directly or indirectly by members of the affiliated group.
- Sections 2011 and 2122 of P.L. 111-240, which provides a 100% exclusion for the gain on the sale of small business stock acquired after 9/27/2010 and before 1/1/2011, and clarifies the income sourcing rules for guarantee fees.
- Sections 753, 754, and 760 of P.L. 111-312, which excludes 60% of the gain on the sale of small business stock in an empowerment zone business to gain attributable to periods before 1/1/2016, specifies that gross income does not include gain on stock acquired before 1/1/2012 and held for more than 5 years, and excludes the gain on sale of small business stock acquired in 2011.
- Section 1106 of P.L. 112-95, which allows airline employees to contribute airline payment amounts under a bankruptcy claim to a traditional IRA as a rollover contribution.
- Sections 104, 318, 322, 323, 324, 326, 327, and 411 of P.L. 112-240, which makes the alternative minimum tax exemption permanent and indexed for inflation, extends through 2013 the deduction with respect to income attributable to domestic production activities in Puerto Rico, extends the subpart F exception for active financing income, extends the look-thru treatment of payments between related controlled foreign corporations under foreign personal holding company, provides 100% exclusion for gain on small business stock acquired in 2012 and 2013, extends through 2013 the reduction in tax-option (S) Corporation built-in gains tax and clarifies treatment of installment sales, provides a 60% exclusion for gain on small business stock acquired before 2019, and extends through 2013 the rules that allow gain certain sales of electric transmission property to be recognized ratably over 8 taxable years.
- Section 2 of P.L. 114-7, relating to contributions for relief of slain New York Police Detectives.
- Section 1101 of P.L. 114-74 relating to partnership rules.
- Section 305 of division P of P.L. 114-113, relating to the transportation costs of independent refiners.
- Sections 123, 125-128, 143, 144, 151-153, 165-167, 169-171, 189, 191, 307, 326, and 411 of division Q of P.L. 114-113.
  - Section 123, relating to extension of 15-year straight-line cost recovery for qualified leasehold improvements, qualified restaurant buildings and improvements, and qualified retail improvements.
  - Section 125, relating to the extension of treatment of certain dividends of regulated investment companies.
  - Section 126, relating to the extension of exclusion of 100 percent of gain on certain small business stock.
  - Section 127, relating to the extension of reduction in S-corporation recognition period for built-in gains tax.
  - Section 128, relating to the extension of subpart F exception for active financing income.
  - Section 143, relating to the extension and modification of bonus depreciation.
  - Section 144, relating to the extension of look-thru treatment of payments between related controlled foreign corporations under foreign personal holding company rules.
  - Section 151, relating to the extension and modification of exclusion from gross income of discharge of qualified principal residence indebtedness.
  - Section 152, relating to the extension of mortgage insurance premiums treated as qualified residence interest.
  - Section 153, relating to the extension of above-the-line deduction for qualified tuition and related expenses.
  - Section 165, relating to the extension of classification of certain race horses as 3-year property.
  - Section 166, relating to the extension of 7-year recovery period for motorsports entertainment complexes.

- Section 167, relating to the extension and modification of accelerated depreciation for business property on an Indian reservation.
- Section 169, relating to the extension of special expensing rules for certain film and television productions; special expensing for live theatrical productions.
- Section 170, relating to the extension of deduction allowable with respect to income attributable to domestic production activities in Puerto Rico.
- Section 171, relating to the extension and modification of empowerment zone tax incentives.
- Section 189, relating to the extension of special allowance for second generation biofuel plant property.
- Section 191, relating to the extension of special rule for sales or dispositions to implement FERC or State electric restructuring policy for qualified electric utilities.
- Section 307, relating to the technical amendment relating to rollover of certain airline payment amounts.
- Section 326, relating to the dividends derived from RICs and REITs ineligible for deduction for United States source portion of dividends from certain foreign corporations.
- Section 411, relating to the partnership audit rules.
- Sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115–97:
  - Section 11011, relating to the 20% deduction for domestic qualified business income.
  - Section 11012, relating to the limitation on losses for taxpayers other than corporations.
  - Section 13201 (a) to (e) and (g), relating to the temporary 100% expensing for certain business assets (bonus depreciation).
  - Section 13206, relating to the amortization of research and experimental expenditures beginning in 2022.
  - Section 13221, relating to special rules for the taxable year of inclusion.
  - Section 13301, relating to the 30% taxable income limitation for the deduction of interest.
  - Section 13304(a), (b), and (d) relating to the limit on the deduction by employers of fringe benefits (meals, entertainment, and transportation).
  - Section 13531, relating to the limitation on deductions for FDIC premiums.
  - Section 13601, relating to the modification of the limitation on excessive employee remuneration.
  - Section 13801, relating to the production period for beer, wine, and distilled spirits.
  - Section 14101, relating to the deduction for the foreign-source portion of dividends received by domestic corporations from specified 10% owned foreign corporations.
  - Section 14102, relating to the special rules for sale or transfers involving specified 10% owned foreign corporations.
  - Section 14103, relating to the treatment of deferred foreign income upon transition to a participation exemption system of taxation.
  - Section 14201, relating to the current year global intangible low-taxed income by U.S. shareholders.
  - Section 14202, relating to the deduction for foreign derived intangible income and global intangible low-taxed income.
  - Section 14211, relating to the elimination of the inclusion of foreign base company oil related income.
  - Section 14212, relating to the repeal of the inclusion based on withdrawal of previously excluded subpart F income from qualified investment.
  - Section 14213, relating to the modification of stock attribution rules for determining the status as a controlled foreign corporation.
  - Section 14214, relating to the modification of the definition of a U.S. shareholder.
  - Section 14215, relating to the elimination of the requirement that a corporation must be controlled for 30 days before the subpart F inclusions apply.
  - Section 14221, relating to the limitations on income shifting through intangible property transfers.
  - Section 14222, relating to certain related party amounts paid or accrued in hybrid transactions or with hybrid entities.

- Section 14301, relating to the repeal of section 902 – indirect foreign tax credits, and determination of the deemed paid credit for subpart F inclusions under sec. 960 on a current year basis.
- Section 14302, relating to the separate foreign tax credit limitation basket for foreign branch income.
- Section 14304, relating to the election to increase the percentage of domestic taxable income offset by the overall domestic loss treated as foreign source.
- Section 14401, relating to the base erosion anti-abuse tax.

### Other Exceptions to Internal Revenue Code

The following federal provisions in effect as of December 31, 2017, are specifically excluded for Wisconsin franchise and income tax purposes:

### Depreciation and Bonus Depreciation

For taxable years beginning on or after January 1, 2014, for purposes of computing depreciation, depletion, and amortization, the Internal Revenue Code means the federal Internal Revenue Code in effect on January 1, 2014.

The provision that property required to be depreciated for taxable year 1986 under the Internal Revenue Code as amended to December 31, 1980, to continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980, is limited to taxable years beginning before January 1, 2014.

**Wisconsin has not adopted federal bonus depreciation provisions.** For Wisconsin purposes, depreciation, depletion, and amortization is computed based on the Internal Revenue Code in effect on January 1, 2014.

### Section 179 Expense

Wisconsin has adopted federal section 179 expense provisions. For taxable years beginning on or after January 1, 2014, sections 179, 179A, 179B, 179C, 179D, and 179E of the Internal Revenue Code, related to expensing of depreciable business assets, apply for Wisconsin tax purposes. "Internal Revenue Code" means the federal Internal Revenue Code in effect for the year in which the property is placed in service.

### 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 show these adjustments on Part 1 and Part 2. See the instructions for line 1 for details.

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### Line-by-Line Instructions for Form 4T

You must complete pages 1 and 2 of Form 4T and make appropriate entries 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.

The name and address information should be written on single lines. Do not stack the information on the lines. If more room is needed, abbreviate where possible.

**Do not write "None" on the amount lines if there is not an entry for the lines. Instead, leave the lines blank.**

**Caution:** Federal line numbers referred to on Form 4T and in these instructions may change if the IRS makes changes to their forms after this form is finalized.

## Items A Through J

Before completing items A through J, fill in the exempt organization's 2019 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 2019 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 [http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online).

■ **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 [census.gov/epcd/www/naics.html](https://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. Include Schedule AR detailing the lines you are changing and 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 and will no longer be filing Form 4T, check here and submit a copy of your plan of liquidation and federal Form 966 if the corporation liquidated. Note: checking this box will not close all your accounts with the department; only the corporation account will close.

■ **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.

Be sure to use the correct year's tax return when filing for a short period. If the tax returns are not yet available, wait until the returns become available and file under extension. For example, if a taxpayer has a short period from January 1, 2020 through February 28, 2020, the 2020 Form 4T will not be ready by July 15, 2020 (unextended due date for a March 31 year-end). Wisconsin law follows the federal extension provisions, but provides for an additional 30 day extension beyond the federal extension, so filing under extension will allow the correct years return to be filed when the 2020 Form 4T is available (typically November 1). Note that an extension does not extend the time to pay a balance due. In order to avoid interest charges, pay the amount due by the unextended due date.

■ **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.

**Disaster Relief Extension.** If you are filing under extension because of a federal or state disaster, include a statement indicating which disaster extension you are using and attach it to your return. Additional information on disaster areas can be found here: [revenue.wi.gov/Pages/Businesses/Disaster-Tax-Assistance.aspx](https://revenue.wi.gov/Pages/Businesses/Disaster-Tax-Assistance.aspx)

■ **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. Name Change** - Check here if the organization changed its name during the taxable year.

■ **Item H. Internal Revenue Service Adjustment** – If an organization’s federal tax return is adjusted by the IRS and the adjustments affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net business loss carryforward, or a Wisconsin capital loss carryforward, you must report the 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, PO 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 3-107, PO Box 8906, Madison, WI 53708-8906. Don’t include these items with the tax return for the current year.

■ **Item I. 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 J. Name of Trustee** – Enter the name of the trustee if the organization is taxable as a trust.

**NOTE:** Lines 1 through 13 are only for exempt organizations taxable as corporations. Exempt organizations taxable as trusts must skip lines 1 through 13 and begin on line 14.

**Lines 1 Through 13 - Organizations Taxable as Corporations**

■ **Line 1. Federal Unrelated Business Taxable Income** – Enter the amount from federal Form 990-T, line 39. This is federal unrelated business taxable income after the net operating loss deduction and special deductions. 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.

Tax-exempt corporations are required to make adjustments to Part 1 - *Additions* and Part 2 - *Subtractions* on Form 4T unless the adjustments are not required because of how the exempt entity computes its unrelated business taxable income under IRC sec. [512](#).

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, enter the adjustments on lines 2 or 4.

■ **Line 2 – Additions** – Enter the total additions from Part 1 on page 3.

**Instructions for how to compete Part 1:**

- **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** – An exempt organization taxable as a trust must make an addition modification to “add back” management fees, intangible expenses, interest expenses, or rental expenses that are 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 Part 1 on page 3.

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 Part 2 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 6. Reserved for Future Use**
- **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	Schedule
Business Development Credit	Schedule BD
Community Rehabilitation Program Credit	Schedule CM
Development Zones Credits	Schedule DC
Economic Development Tax Credit	Schedule ED
Electronics and Information Technology Manufacturing Zone Credit	Schedule EIT
Employee College Savings Account Contribution Credit	Schedule ES
Enterprise Zone Jobs Credit	Schedule EC
Farmland Preservation Credit	Schedules FC & FC-A
Jobs Tax Credit	Schedule JT
Manufacturing & Agriculture Credit	2018 Schedule MA-M and Schedule MA-A
Manufacturing Investment Credit	Schedule MI
Research Expense Credit	Schedule R
Technology Zone Credit	Schedule TC

- **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:
  - Enter all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the tickets were originally bought in Wisconsin.
  - Adjustments required as a result of changes made to the Internal Revenue Code which don't apply for Wisconsin. Refer to the list of provisions of the Internal Revenue Code not adopted by Wisconsin above for items that may require adjustment.
  - Moving expenses, as defined in s. 71.01 (8j), paid or incurred during the taxable year to move the taxpayer's Wisconsin business operation, in whole or in part, to a location outside the state or to move the taxpayer's business operations outside the United States may not be deducted as provided under the Internal Revenue Code.

■ **Line 4 – Subtractions** – Enter the total subtractions from Part 2 on page 3.

**Instructions for how to complete Part 2:**

- **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 2WD (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** – An exempt organization taxable as a trust must make an addition modification to “add back” management fees, intangible expenses, interest expenses, or rental expenses that are paid, accrued, or incurred to a related entity if that interest was deducted from federal unrelated business taxable income. The “addback” is reported on Part 1, 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 Part 2, 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.
  - Adjustments required as a result of changes made to the Internal Revenue Code which don't apply for Wisconsin. Refer to the list of provisions of the Internal Revenue Code not adopted by Wisconsin on pages 6-9 for items that may require adjustment.

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■ **Lines 5 through 10. Apportionment Data** – If using the apportionment method, complete one of the following schedules to compute the apportionment percentage:

- Schedule A-01, *Wisconsin Single Sales Factor Apportionment Data for Nonspecialized Industries*
- Schedule A-02, *Wisconsin Apportionment Percentage for Interstate Financial Institutions,*
- Schedule A-03, *Wisconsin Apportionment Percentage for Interstate Motor Carriers,*
- Schedule A-04, *Wisconsin Apportionment Percentage for Interstate Telecommunications Companies,*
- Schedule A-05, *Wisconsin Premiums Factor for Insurance Companies,*
- Schedule A-06, *Wisconsin Receipts Factor for Interstate Brokers-Dealers, Investment Advisors, Investment Companies, and Underwriters,*
- Schedule A-07, *Wisconsin Apportionment Percentage for Interstate Air Carriers,*
- Schedule A-08, *Wisconsin Apportionment Percentage for Broadcasters,*
- Schedule A-09, *Wisconsin Apportionment Percentage for Interstate Railroads,*
- Schedule A-10, *Wisconsin Apportionment Percentage for Interstate Pipeline Companies, or*
- Schedule A-11, *Wisconsin Apportionment Percentage for Interstate Air Freight Forwarders Affiliated with a Direct Air Carrier*

If using the separate accounting method, don't complete lines 5 through 9. Instead, see the instructions for Separate Accounting Data in the instructions and enter the Wisconsin unrelated business taxable income on line 10.

■ **Line 11. Gross Tax** – Enter 7.9% of the Wisconsin unrelated business taxable income reported on line 10.

■ **Line 12. Nonrefundable Credits** – Enter any nonrefundable credits the exempt organization is claiming from Schedule CR. However, you may not offset these credits against the economic development 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 include the appropriate credit computation schedules. See the Schedule CR instructions for details.

If you are using credits carried forward from prior years or have current year unused credits that are being carried forward, complete and include a Schedule CF for each credit.

To determine if the organization qualifies for any credits, see Publication 123, *Business Tax Incentives*, which is available on the Department of Revenue's web site at [revenue.wi.gov/html/taxpubs.html](http://revenue.wi.gov/html/taxpubs.html).

■ **Line 13. Net Tax** – Subtract line 12 from line 11. If line 12 is greater than line 11, enter zero (0).

### Lines 14 Through 23 - Organizations Taxable as Trusts

■ **Line 14. Federal Unrelated Business Taxable Income** – Enter the amount from federal Form 990-T, line 39. 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 14 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 Part 1 and 2 on page 3.

■ **Line 15. Trust Additions** – Federal unrelated business taxable income on Form 4T, line 14, 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 Part 1 on page 3 and enter the total to account for these differences.

### Instructions for how to complete Part 1:

- **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 2WD (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** – 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 Part 1.



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 Part 2 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 6. Reserved for Future Use**
- **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	Schedule
Business Development Credit	Schedule BD
Community Rehabilitation Program Credit	Schedule CM
Development Zones Credits	Schedule DC
Economic Development Tax Credit	Schedule ED
Electronics and Information Technology Manufacturing Zone Credit	Schedule EIT
Employee College Savings Account Contribution Credit	Schedule ES
Enterprise Zone Jobs Credit	Schedule EC
Farmland Preservation Credit	Schedules FC & FC-A
Jobs Tax Credit	Schedule JT
Manufacturing & Agriculture Credit	2018 Schedule MA-M and Schedule MA-A
Manufacturing Investment Credit	Schedule MI
Research Expense Credit	Schedule R
Technology Zone Credit	Schedule TC

- **Line 9. Other Additions** – Enter any other amount subject to Wisconsin taxation, less any expense amount allowable to it, which has been excluded or deducted in the computation of federal unrelated business taxable income:
  - Enter all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the tickets were originally bought in Wisconsin.
  - Adjustments required as a result of changes made to the Internal Revenue Code which don't apply for Wisconsin. Refer to the list of provisions of the Internal Revenue Code not adopted by Wisconsin on pages 6-9 for items that may require adjustment.
  - Moving expenses, as defined in s. 71.01 (8j), paid or incurred during the taxable year to move the taxpayer's Wisconsin business operation, in whole or in part, to a location outside the state or to move the taxpayer's business operations outside the United States may not be deducted as provided under the Internal Revenue Code.

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■ **Line 17. Trust Subtractions** – Federal unrelated business taxable income on Form 4T, line 14, may not include items that are deductible for Wisconsin tax purposes, or it may include items that aren't taxable for Wisconsin purposes. Complete Part 2 on page 3 and enter the total.

**Instructions for how to compete Part 2:**

- **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 2WD (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** – An exempt organization taxable as a trust must make an addition modification to “add back” management fees, intangible expenses, interest expenses, or rental expenses that are paid, accrued, or incurred to a related entity if that interest was deducted from federal unrelated business taxable income. The “addback” is reported on Part 1, 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 Part 2, 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.
  - Adjustments required as a result of changes made to the Internal Revenue Code which don't apply for Wisconsin. Refer to the list of provisions of the Internal Revenue Code not adopted by Wisconsin on pages 6-9 for items that may require adjustment.

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■ **Line 19. Gross Tax** – Compute the tax on the Wisconsin unrelated business taxable income on line 18 using the tax table located in the instructions.

■ **Line 20. Nonrefundable Credits** – Enter any nonrefundable credits the exempt organization is claiming from Schedule CR. However, you may not offset these credits against the economic development 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 include 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 Incentives*, which is available on the Department of Revenue's web site at [revenue.wi.gov/html/taxpubs.html](http://revenue.wi.gov/html/taxpubs.html).

■ **Line 21. 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 included with Form 4T.

See Wisconsin Schedule OS for more information.

### Lines 25 Through 41

■ **Line 25. Economic Development Surcharge** – Compute the surcharge as explained below. For further information, see [Publication 400, Wisconsin's Economic Development Surcharge](#).

**Exempt organizations taxable as corporations:** Enter the greater of \$25 or 3% (0.03) of the gross tax on line 11, but not more than \$9,800. **Note:** The economic development 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.

■ **Line 26. 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 26 with the amount you wish to donate. Your gift will either reduce your refund or be added to tax due.

You can make an online donation at the following web site: [dnr.wi.gov/topic/endangeredresources/donate.html](http://dnr.wi.gov/topic/endangeredresources/donate.html)

You can also send a check directly to the Endangered Resources Fund, Department of Natural Resources, PO Box 7921, Madison WI 53707-7921.

■ **Line 27. 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 27 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

■ **Line 29. Estimated Tax Payments** – Enter estimated tax payments made or overpayments applied from prior years' returns. Subtract any "quick refund" applied for on Form 4466W.

■ **Line 30. 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 2K-1, 3K-1, or 5K-1. Include a copy of the Schedule 2K-1, 3K-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 31. Refundable Credits** – Enter any refundable credits the exempt organization is claiming from Schedule CR. To determine if the organization qualifies for any credits, see Publication 123, *Business Tax Incentives* (available at [revenue.wi.gov/html/taxpubs.html](http://revenue.wi.gov/html/taxpubs.html)). 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 include the credit schedule and Schedule CR with your return.

■ **Line 32. Amended Return - Amount Previously Paid** - Complete this line only if this is an amended 2019 Form 4T. Fill in the amount of tax you paid with your original Form 4T plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 4T, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes addi-

tional tax paid with a previously filed 2019 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

■ **Line 34. Amended Return - Amount Previously Refunded** - Complete this line only if this is an amended 2019 Form 4T. Fill in the refund from your original 2019 return (not including the amount applied to your 2020 estimated tax).

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty. If your 2019 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 32 instead of line 34.

■ **Line 36. Interest, Penalty, and Late Fee Due** – Enter any interest, penalty, and late fee due from Form U, line 17 or 26; or Schedule U, line 15 or 29. Check the space after the arrow line if you computed underpayment interest using the annualized income installment method on Form U, page 2.

If you are filing an amended return and you were previously assessed interest for underpayment of estimated taxes, complete an amended Form U, Part I, or Schedule U based on the total of the amounts shown on Form 4T, lines 24 and 25. Enter the difference between the underpayment interest from the amended Form U, line 17, or Schedule U line 15 or 29, and the amount you previously paid on Form 4T, line 36. Show an overpayment as a negative number. Include Form U or Schedule U with your amended return. Otherwise, leave line 36 blank. The Department will compute interest on the amount of refund approved or tax owed.

■ **Line 37. Amount Due** – If the total of lines 28 and 36 is larger than line 35, subtract line 35 from the total of lines 28 and 36. Pay by electronic funds transfer or mail your check with a 2019 Form Corp-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 38. Overpayment** – If line 35 is larger than the total of lines 28 and 36, subtract the total of lines 28 and 36 from line 35.

**NOTE:** If you must recapture development zones investment credits because the property is disposed of or ceases to be qualified property before the end of the recapture period, add the amount from the schedule on page 5 of the Schedule DC instructions to the tax due on line 37 or reduce the overpayment on line 38.

■ **Line 39. 2020 Estimated Tax** – Enter the amount of any overpayment from line 38 that is to be credited to the organization’s 2020 estimated tax. The balance of any overpayment will be refunded.

Changing an Election to Apply a Refund to Estimated Tax

Sections 71.09(7) and 71.29(3), Wis. Stats., provide an election to apply all or a portion of a claimed refund to the following year’s estimated tax payments, if the refund has not been paid or applied elsewhere (for example, against a delinquent tax liability).

An election to apply a refund to estimated tax may be changed to:

- request payment of the refund,
- credit the refund against an amended return tax liability for any year, or
- credit the refund against a notice of amount due for any year.

For individual and fiduciary income tax, notification of a change in election must occur on or before the due date of the final estimated tax installment payment (January 15, 2020, for a calendar-year filer).

For corporation franchise and income tax, notification of a change in election must occur on or before the unextended due date of the following year’s tax return or before the following year’s tax return is filed, whichever is earlier.

The change in election must be in writing. You can file an amended return or send an email, fax, or letter to:

Fiduciaries:

- [DOREstateandFiduciary@revenue.wi.gov](mailto:DOREstateandFiduciary@revenue.wi.gov)
- Fax: (608) 267-0834
- Wisconsin Department of Revenue  
Mail Stop 6-81  
PO Box 8906  
Madison WI 53708-8906

Corporations:

- [DORFranchise@revenue.wi.gov](mailto:DORFranchise@revenue.wi.gov)
- Fax: (608) 267-0834
- Wisconsin Department of Revenue  
Mail Stop 6-81  
PO Box 8906  
Madison WI 53708-8906

If a timely election to move the estimated payments is not made, any tax due on the return is subject to interest at 12% per year from the unextended due date of the return until the date paid. Interest is due regardless of whether the original amount of estimated payments exceeded the tax due on the return because the estimated payments were moved to the next taxable year.

Amended Returns

If this is an amended return and you have already filed your 2020 return, enter the overpayment that you claimed as a credit on your 2020 return from your previously filed original or amended 2019 return. Otherwise, you may allocate the overpayment from line 38 between line 39 and line 40 as you choose.

■ **Line 41. 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 5.

■ **Third Party Designee** – If you want to allow a tax preparer or tax preparation firm, or any other person you choose to discuss your 2019 tax return with the Department of Revenue, check “Yes” in the “Third Party Designee” area of your return. Also, fill in the designee’s name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). If you check “Yes,” you are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain department notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee’s authorization, you must submit Form A-222 (*Power of Attorney*). The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2020 tax return.

■ **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 “PTIN” and his or her preparer tax identification number in the space for the preparer’s federal employer identification number.

■ **Supplemental Schedules** – Include 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 (complete and include Schedule DE with your return).
- 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, air freight forwarders affiliated with a direct air carrier, motor carriers, railroads, 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 Schedule A-01. However, direct air carriers, air freight forwarders affiliated with a direct air carrier, motor carriers, railroads, pipeline companies, and telecommunications companies use alternative schedules:

The apportionment schedules consist of the following:

- Schedule A-01, *Wisconsin Single Sales Factor Apportionment Data for Nonspecialized Industries*
- Schedule A-02, *Wisconsin Apportionment Percentage for Interstate Financial Institutions,*
- Schedule A-03, *Wisconsin Apportionment Percentage for Interstate Motor Carriers,*
- Schedule A-04, *Wisconsin Apportionment Percentage for Interstate Telecommunications Companies,*
- Schedule A-05, *Wisconsin Premiums Factor for Insurance Companies,*
- Schedule A-06, *Wisconsin Receipts Factor for Interstate Brokers-Dealers, Investment Advisers, Investment Companies, and Underwriters,*
- Schedule A-07, *Wisconsin Apportionment Percentage for Interstate Air Carriers,*
- Schedule A-08, *Wisconsin Apportionment Percentage for Broadcasters,*
- Schedule A-09, *Wisconsin Apportionment Percentage for Interstate Railroads,*
- Schedule A-10, *Wisconsin Apportionment Percentage for Interstate Pipeline Companies, or*
- Schedule A-11, *Wisconsin Apportionment Percentage for Interstate Air Freight Forwarders Affiliated with a Direct Air Carrier*

## 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 corporation 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 C, *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 contributory 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 3-107, PO Box 8906, Madison, WI 53708-8906 before the end of the taxable year for which the use of separate accounting is desired.

### Obtaining Forms and Assistance

If you need forms or publications, you may:

- Download them from the Department's Internet web site at [revenue.wi.gov](http://revenue.wi.gov).
- Request them online at [revenue.wi.gov](http://revenue.wi.gov).
- Call (608) 266-1961.
- Call or visit any Department of Revenue office.

If you need help in preparing Form 4T, you may:

- E-mail your question to: [DORFranchise@wisconsin.gov](mailto:DORFranchise@wisconsin.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.)
- Call or visit any Department of Revenue office.

### Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of November 1, 2019: Chapter 71 Wis. Stats., and Chapter Tax 2, Wis. Adm. Code



# 2019 TAX TABLE

If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is
			4,000	4,100	156	9,500	9,600	369	15,000	15,100	620	20,500	20,600	897
			4,100	4,200	160	9,600	9,700	372	15,100	15,200	625	20,600	20,700	902
			4,200	4,300	164	9,700	9,800	376	15,200	15,300	630	20,700	20,800	907
			4,300	4,400	168	9,800	9,900	380	15,300	15,400	635	20,800	20,900	912
			4,400	4,500	172	9,900	10,000	384	15,400	15,500	640	20,900	21,000	917
			4,500	4,600	176	10,000	10,100	388	15,500	15,600	645	21,000	21,100	922
			4,600	4,700	179	10,100	10,200	392	15,600	15,700	650	21,100	21,200	927
			4,700	4,800	183	10,200	10,300	396	15,700	15,800	655	21,200	21,300	932
			4,800	4,900	187	10,300	10,400	400	15,800	15,900	660	21,300	21,400	937
			4,900	5,000	191	10,400	10,500	403	15,900	16,000	665	21,400	21,500	942
			5,000	5,100	195	10,500	10,600	407	16,000	16,100	670	21,500	21,600	947
			5,100	5,200	199	10,600	10,700	411	16,100	16,200	675	21,600	21,700	952
			5,200	5,300	203	10,700	10,800	415	16,200	16,300	680	21,700	21,800	957
0	20	0	5,300	5,400	207	10,800	10,900	419	16,300	16,400	685	21,800	21,900	962
20	40	1	5,400	5,500	210	10,900	11,000	423	16,400	16,500	690	21,900	22,000	968
40	100	3	5,500	5,600	214	11,000	11,100	427	16,500	16,600	695	22,000	22,100	973
100	200	6	5,600	5,700	218	11,100	11,200	430	16,600	16,700	700	22,100	22,200	978
200	300	10	5,700	5,800	222	11,200	11,300	434	16,700	16,800	705	22,200	22,300	983
300	400	14	5,800	5,900	226	11,300	11,400	438	16,800	16,900	710	22,300	22,400	988
400	500	17	5,900	6,000	230	11,400	11,500	442	16,900	17,000	716	22,400	22,500	993
500	600	21	6,000	6,100	234	11,500	11,600	446	17,000	17,100	721	22,500	22,600	998
600	700	25	6,100	6,200	237	11,600	11,700	450	17,100	17,200	726	22,600	22,700	1,003
700	800	29	6,200	6,300	241	11,700	11,800	454	17,200	17,300	731	22,700	22,800	1,008
800	900	33	6,300	6,400	245	11,800	11,900	458	17,300	17,400	736	22,800	22,900	1,013
900	1,000	37	6,400	6,500	249	11,900	12,000	464	17,400	17,500	741	22,900	23,000	1,018
1,000	1,100	41	6,500	6,600	253	12,000	12,100	469	17,500	17,600	746	23,000	23,100	1,023
1,100	1,200	44	6,600	6,700	257	12,100	12,200	474	17,600	17,700	751	23,100	23,200	1,028
1,200	1,300	48	6,700	6,800	261	12,200	12,300	479	17,700	17,800	756	23,200	23,300	1,033
1,300	1,400	52	6,800	6,900	264	12,300	12,400	484	17,800	17,900	761	23,300	23,400	1,038
1,400	1,500	56	6,900	7,000	268	12,400	12,500	489	17,900	18,000	766	23,400	23,500	1,043
1,500	1,600	60	7,000	7,100	272	12,500	12,600	494	18,000	18,100	771	23,500	23,600	1,049
1,600	1,700	64	7,100	7,200	276	12,600	12,700	499	18,100	18,200	776	23,600	23,700	1,055
1,700	1,800	68	7,200	7,300	280	12,700	12,800	504	18,200	18,300	781	23,700	23,800	1,061
1,800	1,900	71	7,300	7,400	284	12,800	12,900	509	18,300	18,400	786	23,800	23,900	1,067
1,900	2,000	75	7,400	7,500	288	12,900	13,000	514	18,400	18,500	791	23,900	24,000	1,074
2,000	2,100	79	7,500	7,600	291	13,000	13,100	519	18,500	18,600	796	24,000	24,100	1,080
2,100	2,200	83	7,600	7,700	295	13,100	13,200	524	18,600	18,700	801	24,100	24,200	1,086
2,200	2,300	87	7,700	7,800	299	13,200	13,300	529	18,700	18,800	806	24,200	24,300	1,092
2,300	2,400	91	7,800	7,900	303	13,300	13,400	534	18,800	18,900	811	24,300	24,400	1,099
2,400	2,500	95	7,900	8,000	307	13,400	13,500	539	18,900	19,000	816	24,400	24,500	1,105
2,500	2,600	98	8,000	8,100	311	13,500	13,600	544	19,000	19,100	821	24,500	24,600	1,111
2,600	2,700	102	8,100	8,200	315	13,600	13,700	549	19,100	19,200	826	24,600	24,700	1,117
2,700	2,800	106	8,200	8,300	318	13,700	13,800	554	19,200	19,300	831	24,700	24,800	1,124
2,800	2,900	110	8,300	8,400	322	13,800	13,900	559	19,300	19,400	836	24,800	24,900	1,130
2,900	3,000	114	8,400	8,500	326	13,900	14,000	564	19,400	19,500	842	24,900	25,000	1,136
3,000	3,100	118	8,500	8,600	330	14,000	14,100	569	19,500	19,600	847	25,000	25,100	1,143
3,100	3,200	122	8,600	8,700	334	14,100	14,200	574	19,600	19,700	852	25,100	25,200	1,149
3,200	3,300	125	8,700	8,800	338	14,200	14,300	579	19,700	19,800	857	25,200	25,300	1,155
3,300	3,400	129	8,800	8,900	342	14,300	14,400	584	19,800	19,900	862	25,300	25,400	1,161
3,400	3,500	133	8,900	9,000	345	14,400	14,500	590	19,900	20,000	867	25,400	25,500	1,168
3,500	3,600	137	9,000	9,100	349	14,500	14,600	595	20,000	20,100	872	25,500	25,600	1,174
3,600	3,700	141	9,100	9,200	353	14,600	14,700	600	20,100	20,200	877	25,600	25,700	1,180
3,700	3,800	145	9,200	9,300	357	14,700	14,800	605	20,200	20,300	882	25,700	25,800	1,186
3,800	3,900	149	9,300	9,400	361	14,800	14,900	610	20,300	20,400	887	25,800	25,900	1,193
3,900	4,000	152	9,400	9,500	365	14,900	15,000	615	20,400	20,500	892	25,900	26,000	1,199

# 2019 TAX TABLE (Continued)

If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is
26,000	26,100	1,205	31,500	31,600	1,550	37,000	37,100	1,895	42,500	42,600	2,240	48,000	48,100	2,585
26,100	26,200	1,212	31,600	31,700	1,556	37,100	37,200	1,901	42,600	42,700	2,246	48,100	48,200	2,591
26,200	26,300	1,218	31,700	31,800	1,563	37,200	37,300	1,908	42,700	42,800	2,252	48,200	48,300	2,597
26,300	26,400	1,224	31,800	31,900	1,569	37,300	37,400	1,914	42,800	42,900	2,259	48,300	48,400	2,603
26,400	26,500	1,230	31,900	32,000	1,575	37,400	37,500	1,920	42,900	43,000	2,265	48,400	48,500	2,610
26,500	26,600	1,237	32,000	32,100	1,581	37,500	37,600	1,926	43,000	43,100	2,271	48,500	48,600	2,616
26,600	26,700	1,243	32,100	32,200	1,588	37,600	37,700	1,933	43,100	43,200	2,277	48,600	48,700	2,622
26,700	26,800	1,249	32,200	32,300	1,594	37,700	37,800	1,939	43,200	43,300	2,284	48,700	48,800	2,629
26,800	26,900	1,255	32,300	32,400	1,600	37,800	37,900	1,945	43,300	43,400	2,290	48,800	48,900	2,635
26,900	27,000	1,262	32,400	32,500	1,607	37,900	38,000	1,951	43,400	43,500	2,296	48,900	49,000	2,641
27,000	27,100	1,268	32,500	32,600	1,613	38,000	38,100	1,958	43,500	43,600	2,303	49,000	49,100	2,647
27,100	27,200	1,274	32,600	32,700	1,619	38,100	38,200	1,964	43,600	43,700	2,309	49,100	49,200	2,654
27,200	27,300	1,281	32,700	32,800	1,625	38,200	38,300	1,970	43,700	43,800	2,315	49,200	49,300	2,660
27,300	27,400	1,287	32,800	32,900	1,632	38,300	38,400	1,976	43,800	43,900	2,321	49,300	49,400	2,666
27,400	27,500	1,293	32,900	33,000	1,638	38,400	38,500	1,983	43,900	44,000	2,328	49,400	49,500	2,672
27,500	27,600	1,299	33,000	33,100	1,644	38,500	38,600	1,989	44,000	44,100	2,334	49,500	49,600	2,679
27,600	27,700	1,306	33,100	33,200	1,650	38,600	38,700	1,995	44,100	44,200	2,340	49,600	49,700	2,685
27,700	27,800	1,312	33,200	33,300	1,657	38,700	38,800	2,002	44,200	44,300	2,346	49,700	49,800	2,691
27,800	27,900	1,318	33,300	33,400	1,663	38,800	38,900	2,008	44,300	44,400	2,353	49,800	49,900	2,698
27,900	28,000	1,324	33,400	33,500	1,669	38,900	39,000	2,014	44,400	44,500	2,359	49,900	50,000	2,704
28,000	28,100	1,331	33,500	33,600	1,676	39,000	39,100	2,020	44,500	44,600	2,365	50,000	50,100	2,710
28,100	28,200	1,337	33,600	33,700	1,682	39,100	39,200	2,027	44,600	44,700	2,371	50,100	50,200	2,716
28,200	28,300	1,343	33,700	33,800	1,688	39,200	39,300	2,033	44,700	44,800	2,378	50,200	50,300	2,723
28,300	28,400	1,349	33,800	33,900	1,694	39,300	39,400	2,039	44,800	44,900	2,384	50,300	50,400	2,729
28,400	28,500	1,356	33,900	34,000	1,701	39,400	39,500	2,045	44,900	45,000	2,390	50,400	50,500	2,735
28,500	28,600	1,362	34,000	34,100	1,707	39,500	39,600	2,052	45,000	45,100	2,397	50,500	50,600	2,741
28,600	28,700	1,368	34,100	34,200	1,713	39,600	39,700	2,058	45,100	45,200	2,403	50,600	50,700	2,748
28,700	28,800	1,375	34,200	34,300	1,719	39,700	39,800	2,064	45,200	45,300	2,409	50,700	50,800	2,754
28,800	28,900	1,381	34,300	34,400	1,726	39,800	39,900	2,071	45,300	45,400	2,415	50,800	50,900	2,760
28,900	29,000	1,387	34,400	34,500	1,732	39,900	40,000	2,077	45,400	45,500	2,422	50,900	51,000	2,767
29,000	29,100	1,393	34,500	34,600	1,738	40,000	40,100	2,083	45,500	45,600	2,428	51,000	51,100	2,773
29,100	29,200	1,400	34,600	34,700	1,744	40,100	40,200	2,089	45,600	45,700	2,434	51,100	51,200	2,779
29,200	29,300	1,406	34,700	34,800	1,751	40,200	40,300	2,096	45,700	45,800	2,440	51,200	51,300	2,785
29,300	29,400	1,412	34,800	34,900	1,757	40,300	40,400	2,102	45,800	45,900	2,447	51,300	51,400	2,792
29,400	29,500	1,418	34,900	35,000	1,763	40,400	40,500	2,108	45,900	46,000	2,453	51,400	51,500	2,798
29,500	29,600	1,425	35,000	35,100	1,770	40,500	40,600	2,114	46,000	46,100	2,459	51,500	51,600	2,804
29,600	29,700	1,431	35,100	35,200	1,776	40,600	40,700	2,121	46,100	46,200	2,466	51,600	51,700	2,810
29,700	29,800	1,437	35,200	35,300	1,782	40,700	40,800	2,127	46,200	46,300	2,472	51,700	51,800	2,817
29,800	29,900	1,444	35,300	35,400	1,788	40,800	40,900	2,133	46,300	46,400	2,478	51,800	51,900	2,823
29,900	30,000	1,450	35,400	35,500	1,795	40,900	41,000	2,140	46,400	46,500	2,484	51,900	52,000	2,829
30,000	30,100	1,456	35,500	35,600	1,801	41,000	41,100	2,146	46,500	46,600	2,491	52,000	52,100	2,835
30,100	30,200	1,462	35,600	35,700	1,807	41,100	41,200	2,152	46,600	46,700	2,497	52,100	52,200	2,842
30,200	30,300	1,469	35,700	35,800	1,813	41,200	41,300	2,158	46,700	46,800	2,503	52,200	52,300	2,848
30,300	30,400	1,475	35,800	35,900	1,820	41,300	41,400	2,165	46,800	46,900	2,509	52,300	52,400	2,854
30,400	30,500	1,481	35,900	36,000	1,826	41,400	41,500	2,171	46,900	47,000	2,516	52,400	52,500	2,861
30,500	30,600	1,487	36,000	36,100	1,832	41,500	41,600	2,177	47,000	47,100	2,522	52,500	52,600	2,867
30,600	30,700	1,494	36,100	36,200	1,839	41,600	41,700	2,183	47,100	47,200	2,528	52,600	52,700	2,873
30,700	30,800	1,500	36,200	36,300	1,845	41,700	41,800	2,190	47,200	47,300	2,535	52,700	52,800	2,879
30,800	30,900	1,506	36,300	36,400	1,851	41,800	41,900	2,196	47,300	47,400	2,541	52,800	52,900	2,886
30,900	31,000	1,513	36,400	36,500	1,857	41,900	42,000	2,202	47,400	47,500	2,547	52,900	53,000	2,892
31,000	31,100	1,519	36,500	36,600	1,864	42,000	42,100	2,208	47,500	47,600	2,553	53,000	53,100	2,898
31,100	31,200	1,525	36,600	36,700	1,870	42,100	42,200	2,215	47,600	47,700	2,560	53,100	53,200	2,904
31,200	31,300	1,531	36,700	36,800	1,876	42,200	42,300	2,221	47,700	47,800	2,566	53,200	53,300	2,911
31,300	31,400	1,538	36,800	36,900	1,882	42,300	42,400	2,227	47,800	47,900	2,572	53,300	53,400	2,917
31,400	31,500	1,544	36,900	37,000	1,889	42,400	42,500	2,234	47,900	48,000	2,578	53,400	53,500	2,923

**2019 TAX TABLE** (Continued)

If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is
53,500	53,600	2,930	59,000	59,100	3,274	64,500	64,600	3,619	70,000	70,100	3,964	75,500	75,600	4,309
53,600	53,700	2,936	59,100	59,200	3,281	64,600	64,700	3,625	70,100	70,200	3,970	75,600	75,700	4,315
53,700	53,800	2,942	59,200	59,300	3,287	64,700	64,800	3,632	70,200	70,300	3,977	75,700	75,800	4,321
53,800	53,900	2,948	59,300	59,400	3,293	64,800	64,900	3,638	70,300	70,400	3,983	75,800	75,900	4,328
53,900	54,000	2,955	59,400	59,500	3,299	64,900	65,000	3,644	70,400	70,500	3,989	75,900	76,000	4,334
54,000	54,100	2,961	59,500	59,600	3,306	65,000	65,100	3,651	70,500	70,600	3,995	76,000	76,100	4,340
54,100	54,200	2,967	59,600	59,700	3,312	65,100	65,200	3,657	70,600	70,700	4,002	76,100	76,200	4,347
54,200	54,300	2,973	59,700	59,800	3,318	65,200	65,300	3,663	70,700	70,800	4,008	76,200	76,300	4,353
54,300	54,400	2,980	59,800	59,900	3,325	65,300	65,400	3,669	70,800	70,900	4,014	76,300	76,400	4,359
54,400	54,500	2,986	59,900	60,000	3,331	65,400	65,500	3,676	70,900	71,000	4,021	76,400	76,500	4,365
54,500	54,600	2,992	60,000	60,100	3,337	65,500	65,600	3,682	71,000	71,100	4,027	76,500	76,600	4,372
54,600	54,700	2,998	60,100	60,200	3,343	65,600	65,700	3,688	71,100	71,200	4,033	76,600	76,700	4,378
54,700	54,800	3,005	60,200	60,300	3,350	65,700	65,800	3,694	71,200	71,300	4,039	76,700	76,800	4,384
54,800	54,900	3,011	60,300	60,400	3,356	65,800	65,900	3,701	71,300	71,400	4,046	76,800	76,900	4,390
54,900	55,000	3,017	60,400	60,500	3,362	65,900	66,000	3,707	71,400	71,500	4,052	76,900	77,000	4,397
55,000	55,100	3,024	60,500	60,600	3,368	66,000	66,100	3,713	71,500	71,600	4,058	77,000	77,100	4,403
55,100	55,200	3,030	60,600	60,700	3,375	66,100	66,200	3,720	71,600	71,700	4,064	77,100	77,200	4,409
55,200	55,300	3,036	60,700	60,800	3,381	66,200	66,300	3,726	71,700	71,800	4,071	77,200	77,300	4,416
55,300	55,400	3,042	60,800	60,900	3,387	66,300	66,400	3,732	71,800	71,900	4,077	77,300	77,400	4,422
55,400	55,500	3,049	60,900	61,000	3,394	66,400	66,500	3,738	71,900	72,000	4,083	77,400	77,500	4,428
55,500	55,600	3,055	61,000	61,100	3,400	66,500	66,600	3,745	72,000	72,100	4,089	77,500	77,600	4,434
55,600	55,700	3,061	61,100	61,200	3,406	66,600	66,700	3,751	72,100	72,200	4,096	77,600	77,700	4,441
55,700	55,800	3,067	61,200	61,300	3,412	66,700	66,800	3,757	72,200	72,300	4,102	77,700	77,800	4,447
55,800	55,900	3,074	61,300	61,400	3,419	66,800	66,900	3,763	72,300	72,400	4,108	77,800	77,900	4,453
55,900	56,000	3,080	61,400	61,500	3,425	66,900	67,000	3,770	72,400	72,500	4,115	77,900	78,000	4,459
56,000	56,100	3,086	61,500	61,600	3,431	67,000	67,100	3,776	72,500	72,600	4,121	78,000	78,100	4,466
56,100	56,200	3,093	61,600	61,700	3,437	67,100	67,200	3,782	72,600	72,700	4,127	78,100	78,200	4,472
56,200	56,300	3,099	61,700	61,800	3,444	67,200	67,300	3,789	72,700	72,800	4,133	78,200	78,300	4,478
56,300	56,400	3,105	61,800	61,900	3,450	67,300	67,400	3,795	72,800	72,900	4,140	78,300	78,400	4,484
56,400	56,500	3,111	61,900	62,000	3,456	67,400	67,500	3,801	72,900	73,000	4,146	78,400	78,500	4,491
56,500	56,600	3,118	62,000	62,100	3,462	67,500	67,600	3,807	73,000	73,100	4,152	78,500	78,600	4,497
56,600	56,700	3,124	62,100	62,200	3,469	67,600	67,700	3,814	73,100	73,200	4,158	78,600	78,700	4,503
56,700	56,800	3,130	62,200	62,300	3,475	67,700	67,800	3,820	73,200	73,300	4,165	78,700	78,800	4,510
56,800	56,900	3,136	62,300	62,400	3,481	67,800	67,900	3,826	73,300	73,400	4,171	78,800	78,900	4,516
56,900	57,000	3,143	62,400	62,500	3,488	67,900	68,000	3,832	73,400	73,500	4,177	78,900	79,000	4,522
57,000	57,100	3,149	62,500	62,600	3,494	68,000	68,100	3,839	73,500	73,600	4,184	79,000	79,100	4,528
57,100	57,200	3,155	62,600	62,700	3,500	68,100	68,200	3,845	73,600	73,700	4,190	79,100	79,200	4,535
57,200	57,300	3,162	62,700	62,800	3,506	68,200	68,300	3,851	73,700	73,800	4,196	79,200	79,300	4,541
57,300	57,400	3,168	62,800	62,900	3,513	68,300	68,400	3,857	73,800	73,900	4,202	79,300	79,400	4,547
57,400	57,500	3,174	62,900	63,000	3,519	68,400	68,500	3,864	73,900	74,000	4,209	79,400	79,500	4,553
57,500	57,600	3,180	63,000	63,100	3,525	68,500	68,600	3,870	74,000	74,100	4,215	79,500	79,600	4,560
57,600	57,700	3,187	63,100	63,200	3,531	68,600	68,700	3,876	74,100	74,200	4,221	79,600	79,700	4,566
57,700	57,800	3,193	63,200	63,300	3,538	68,700	68,800	3,883	74,200	74,300	4,227	79,700	79,800	4,572
57,800	57,900	3,199	63,300	63,400	3,544	68,800	68,900	3,889	74,300	74,400	4,234	79,800	79,900	4,579
57,900	58,000	3,205	63,400	63,500	3,550	68,900	69,000	3,895	74,400	74,500	4,240	79,900	80,000	4,585
58,000	58,100	3,212	63,500	63,600	3,557	69,000	69,100	3,901	74,500	74,600	4,246	80,000	80,100	4,591
58,100	58,200	3,218	63,600	63,700	3,563	69,100	69,200	3,908	74,600	74,700	4,252	80,100	80,200	4,597
58,200	58,300	3,224	63,700	63,800	3,569	69,200	69,300	3,914	74,700	74,800	4,259	80,200	80,300	4,604
58,300	58,400	3,230	63,800	63,900	3,575	69,300	69,400	3,920	74,800	74,900	4,265	80,300	80,400	4,610
58,400	58,500	3,237	63,900	64,000	3,582	69,400	69,500	3,926	74,900	75,000	4,271	80,400	80,500	4,616
58,500	58,600	3,243	64,000	64,100	3,588	69,500	69,600	3,933	75,000	75,100	4,278	80,500	80,600	4,622
58,600	58,700	3,249	64,100	64,200	3,594	69,600	69,700	3,939	75,100	75,200	4,284	80,600	80,700	4,629
58,700	58,800	3,256	64,200	64,300	3,600	69,700	69,800	3,945	75,200	75,300	4,290	80,700	80,800	4,635
58,800	58,900	3,262	64,300	64,400	3,607	69,800	69,900	3,952	75,300	75,400	4,296	80,800	80,900	4,641
58,900	59,000	3,268	64,400	64,500	3,613	69,900	70,000	3,958	75,400	75,500	4,303	80,900	81,000	4,648

# 2019 TAX TABLE (Continued)

If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is	If Line 18 is at least	but less than	Gross tax is
81,000	81,100	4,654	86,500	86,600	4,999	92,000	92,100	5,343	97,500	97,600	5,688
81,100	81,200	4,660	86,600	86,700	5,005	92,100	92,200	5,350	97,600	97,700	5,695
81,200	81,300	4,666	86,700	86,800	5,011	92,200	92,300	5,356	97,700	97,800	5,701
81,300	81,400	4,673	86,800	86,900	5,017	92,300	92,400	5,362	97,800	97,900	5,707
81,400	81,500	4,679	86,900	87,000	5,024	92,400	92,500	5,369	97,900	98,000	5,713
81,500	81,600	4,685	87,000	87,100	5,030	92,500	92,600	5,375	98,000	98,100	5,720
81,600	81,700	4,691	87,100	87,200	5,036	92,600	92,700	5,381	98,100	98,200	5,726
81,700	81,800	4,698	87,200	87,300	5,043	92,700	92,800	5,387	98,200	98,300	5,732
81,800	81,900	4,704	87,300	87,400	5,049	92,800	92,900	5,394	98,300	98,400	5,738
81,900	82,000	4,710	87,400	87,500	5,055	92,900	93,000	5,400	98,400	98,500	5,745
82,000	82,100	4,716	87,500	87,600	5,061	93,000	93,100	5,406	98,500	98,600	5,751
82,100	82,200	4,723	87,600	87,700	5,068	93,100	93,200	5,412	98,600	98,700	5,757
82,200	82,300	4,729	87,700	87,800	5,074	93,200	93,300	5,419	98,700	98,800	5,764
82,300	82,400	4,735	87,800	87,900	5,080	93,300	93,400	5,425	98,800	98,900	5,770
82,400	82,500	4,742	87,900	88,000	5,086	93,400	93,500	5,431	98,900	99,000	5,776
82,500	82,600	4,748	88,000	88,100	5,093	93,500	93,600	5,438	99,000	99,100	5,782
82,600	82,700	4,754	88,100	88,200	5,099	93,600	93,700	5,444	99,100	99,200	5,789
82,700	82,800	4,760	88,200	88,300	5,105	93,700	93,800	5,450	99,200	99,300	5,795
82,800	82,900	4,767	88,300	88,400	5,111	93,800	93,900	5,456	99,300	99,400	5,801
82,900	83,000	4,773	88,400	88,500	5,118	93,900	94,000	5,463	99,400	99,500	5,807
83,000	83,100	4,779	88,500	88,600	5,124	94,000	94,100	5,469	99,500	99,600	5,814
83,100	83,200	4,785	88,600	88,700	5,130	94,100	94,200	5,475	99,600	99,700	5,820
83,200	83,300	4,792	88,700	88,800	5,137	94,200	94,300	5,481	99,700	99,800	5,826
83,300	83,400	4,798	88,800	88,900	5,143	94,300	94,400	5,488	99,800	99,900	5,833
83,400	83,500	4,804	88,900	89,000	5,149	94,400	94,500	5,494	99,900	100,000	5,839
83,500	83,600	4,811	89,000	89,100	5,155	94,500	94,600	5,500	100,000	258,950	5,842
83,600	83,700	4,817	89,100	89,200	5,162	94,600	94,700	5,506	plus 6.27% of the amount over \$100,000 but less than \$258,950		
83,700	83,800	4,823	89,200	89,300	5,168	94,700	94,800	5,513			
83,800	83,900	4,829	89,300	89,400	5,174	94,800	94,900	5,519			
83,900	84,000	4,836	89,400	89,500	5,180	94,900	95,000	5,525			
84,000	84,100	4,842	89,500	89,600	5,187	95,000	95,100	5,532			
84,100	84,200	4,848	89,600	89,700	5,193	95,100	95,200	5,538	\$258,950 or over \$15,808 plus 7.65% of the amount over \$258,950		
84,200	84,300	4,854	89,700	89,800	5,199	95,200	95,300	5,544			
84,300	84,400	4,861	89,800	89,900	5,206	95,300	95,400	5,550			
84,400	84,500	4,867	89,900	90,000	5,212	95,400	95,500	5,557			
84,500	84,600	4,873	90,000	90,100	5,218	95,500	95,600	5,563			
84,600	84,700	4,879	90,100	90,200	5,224	95,600	95,700	5,569			
84,700	84,800	4,886	90,200	90,300	5,231	95,700	95,800	5,575			
84,800	84,900	4,892	90,300	90,400	5,237	95,800	95,900	5,582			
84,900	85,000	4,898	90,400	90,500	5,243	95,900	96,000	5,588			
85,000	85,100	4,905	90,500	90,600	5,249	96,000	96,100	5,594			
85,100	85,200	4,911	90,600	90,700	5,256	96,100	96,200	5,601			
85,200	85,300	4,917	90,700	90,800	5,262	96,200	96,300	5,607			
85,300	85,400	4,923	90,800	90,900	5,268	96,300	96,400	5,613			
85,400	85,500	4,930	90,900	91,000	5,275	96,400	96,500	5,619			
85,500	85,600	4,936	91,000	91,100	5,281	96,500	96,600	5,626			
85,600	85,700	4,942	91,100	91,200	5,287	96,600	96,700	5,632			
85,700	85,800	4,948	91,200	91,300	5,293	96,700	96,800	5,638			
85,800	85,900	4,955	91,300	91,400	5,300	96,800	96,900	5,644			
85,900	86,000	4,961	91,400	91,500	5,306	96,900	97,000	5,651			
86,000	86,100	4,967	91,500	91,600	5,312	97,000	97,100	5,657			
86,100	86,200	4,974	91,600	91,700	5,318	97,100	97,200	5,663			
86,200	86,300	4,980	91,700	91,800	5,325	97,200	97,300	5,670			
86,300	86,400	4,986	91,800	91,900	5,331	97,300	97,400	5,676			
86,400	86,500	4,992	91,900	92,000	5,337	97,400	97,500	5,682			