

# **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 on this form 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](#).

Form **4T** **Wisconsin Exempt Organization Business Franchise or Income Tax Return**

For 2019 or taxable year beginning                                         and ending                                        

**2019**

**Complete form using BLACK INK. Due Date:** 15th day of 5th month (4th month for certain trusts and IRAs) following close of taxable year.  
Exempt Organization Name \_\_\_\_\_

DO NOT STAPLE OR BIND

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

**Check  if applicable and see instructions:**

E  If you have an extension of time to file, enter extended due date                                        

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

G  If you changed your organization name



H  Internal Revenue Service adjustments became final during the year  
Enter years adjusted **▶**          

|   |   |
|---|---|
| <b>I Check <input type="checkbox"/> type of organization:</b><br>1 <input type="checkbox"/> Corporation    2 <input type="checkbox"/> Trust - due 4th month    3 <input type="checkbox"/> Trust - due 5th month | <b>J Name of Trustee if Taxable as Trust</b><br>_____ |
|---|---|

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

**Organizations Taxable as Corporations** (Trusts do not fill in lines 1 through 13)

|   |           |             |
|---|-----------|-------------|
| <u>1</u> Unrelated business taxable income (from federal Form 990-T, line 39) . . . . .                                     | <u>1</u>  | .00         |
| <u>2</u> Additions (from Part 1, Page 3) . . . . .  | <u>2</u>  | .00         |
| <u>3</u> Add lines 1 and 2 . . . . .  | <u>3</u>  | .00         |
| <u>4</u> Subtractions (from Part 2, Page 3) . . . . .   | <u>4</u>  | .00         |
| <u>5</u> Total net nonapportionable unrelated business taxable income (loss) (from Form N, line 8) . . . . .                | <u>5</u>  | .00         |
| <u>6</u> Subtract lines 4 and 5 from line 3. This is apportionable unrelated business taxable income . . . . .              | <u>6</u>  | .00         |
| <u>7</u> Wisconsin apportionment percentage. Enter the apportionment schedule used:    A <input type="checkbox"/> . . . . . | <u>7</u>  | . . . . . % |
| If 100% apportionment, check (✓) the space after the arrow . . . . . <b>▶</b> <input type="checkbox"/>                      |           |             |
| <u>8</u> Multiply line 6 by line 7 . . . . .  | <u>8</u>  | .00         |
| <u>9</u> Wisconsin net nonapportionable unrelated business taxable income (loss) (from Form N, line 9) . . . . .            | <u>9</u>  | .00         |
| <u>10</u> Combine lines 8 and 9. This is Wisconsin unrelated business taxable income (loss) . . . . .                       | <u>10</u> | .00         |
| <u>11</u> Enter 7.9% (0.079) of amount on line 10. This is gross tax . . . . .  | <u>11</u> | .00         |
| <u>12</u> Nonrefundable credits (from Schedule CR) . . . . .  | <u>12</u> | .00         |
| <u>13</u> Subtract line 12 from line 11. If line 12 is greater than line 11, enter zero (0). This is net tax . . . . .      | <u>13</u> | .00         |

**Organizations Taxable as Trusts** (Corporations do not fill in lines 14 through 23)

|   |           |     |
|---|-----------|-----|
| <u>14</u> Unrelated business taxable income (from federal Form 990-T, line 39 or attachment to federal Form 4720) . . . . . | <u>14</u> | .00 |
| <u>15</u> Additions (from Part 1, Page 3) . . . . .   | <u>15</u> | .00 |
| <u>16</u> Add lines 14 and 15 . . . . .   | <u>16</u> | .00 |
| <u>17</u> Subtractions (from Part 2, Page 3) . . . . .  | <u>17</u> | .00 |
| <u>18</u> Subtract line 17 from line 16. This is Wisconsin unrelated business taxable income . . . . .                      | <u>18</u> | .00 |
| <u>19</u> Tax from tax table on amount on line 18. This is gross tax . . . . .  | <u>19</u> | .00 |

PAPER CLIP check or money order here



**Part 1 – Additions:**

|           |  |           |       |            |
|-----------|--|-----------|-------|------------|
| <u>1</u>  | Interest income (less related expenses) from state and municipal obligations . . . . .   | <u>1</u>  | _____ | <u>.00</u> |
| <u>2</u>  | State and local franchise or income taxes. . . . .                                       | <u>2</u>  | _____ | <u>.00</u> |
| <u>3</u>  | Capital gain/loss adjustment . . . . .   | <u>3</u>  | _____ | <u>.00</u> |
| <u>4</u>  | Federal net operating loss carryover. . . . .  | <u>4</u>  | _____ | <u>.00</u> |
| <u>5</u>  | Related entity expenses (from Sch. RT, Part I or Sch. 2K-1, 3K-1, or 5K-1) . . . . .     | <u>5</u>  | _____ | <u>.00</u> |
| <u>6</u>  | Reserved for future use . . . . .  | <u>6</u>  | _____ | <u>.00</u> |
| <u>7</u>  | Transitional adjustments . . . . .   | <u>7</u>  | _____ | <u>.00</u> |
| <b>8</b>  | Credit computed (see instructions):  |           |       |            |
| <b>a</b>  | Business development credit . . . . .  | <b>8a</b> | _____ | <u>.00</u> |
| <b>b</b>  | Community rehabilitation program credit . . . . .  | <b>8b</b> | _____ | <u>.00</u> |
| <b>c</b>  | Development zones credits . . . . .  | <b>8c</b> | _____ | <u>.00</u> |
| <b>d</b>  | Economic development tax credit . . . . .  | <b>8d</b> | _____ | <u>.00</u> |
| <b>e</b>  | Electronics and information technology manufacturing zone credit . . . . .               | <b>8e</b> | _____ | <u>.00</u> |
| <b>f</b>  | Employee college savings account contribution credit . . . . .                           | <b>8f</b> | _____ | <u>.00</u> |
| <b>g</b>  | Enterprise zone jobs credit . . . . .  | <b>8g</b> | _____ | <u>.00</u> |
| <b>h</b>  | Farmland preservation credit . . . . .   | <b>8h</b> | _____ | <u>.00</u> |
| <b>i</b>  | Jobs tax credit . . . . .  | <b>8i</b> | _____ | <u>.00</u> |
| <b>j</b>  | Manufacturing and agriculture credit (computed in 2018) . . . . .                        | <b>8j</b> | _____ | <u>.00</u> |
| <b>k</b>  | Manufacturing investment credit. . . . .   | <b>8k</b> | _____ | <u>.00</u> |
| <b>l</b>  | Research expense credit . . . . .  | <b>8l</b> | _____ | <u>.00</u> |
| <b>m</b>  | Technology zone credit. . . . .  | <b>8m</b> | _____ | <u>.00</u> |
| <b>n</b>  | Total credits (add lines 8a through 8m) . . . . .  | <b>8n</b> | _____ | <u>.00</u> |
| <b>9</b>  | Other additions:   |           |       |            |
| <b>a</b>  | _____  | <b>9a</b> | _____ | <u>.00</u> |
| <b>b</b>  | _____  | <b>9b</b> | _____ | <u>.00</u> |
| <b>c</b>  | _____  | <b>9c</b> | _____ | <u>.00</u> |
| <b>d</b>  | Total other additions (add lines 9a through 9c) . . . . .                                | <b>9d</b> | _____ | <u>.00</u> |
| <b>10</b> | <b>Total additions (add lines 1 through 7, 8n, and 9d and enter on page 1) . . . . .</b> | <b>10</b> | _____ | <u>.00</u> |

**Part 2 – Subtractions:**

|          |  |           |       |            |
|----------|--|-----------|-------|------------|
| <u>1</u> | Interest income (less related expenses) from United States government obligations . . . . .  | <u>1</u>  | _____ | <u>.00</u> |
| <u>2</u> | Capital gain/loss adjustment . . . . .   | <u>2</u>  | _____ | <u>.00</u> |
| <u>3</u> | Wisconsin net operating loss carryforward . . . . .  | <u>3</u>  | _____ | <u>.00</u> |
| <u>4</u> | Deductible related entity expenses (from Sch. RT, Part II or Sch. 2K-1, 3K-1, or 5K-1) . . . . .   | <u>4</u>  | _____ | <u>.00</u> |
| <u>5</u> | Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return) . . . . . | <u>5</u>  | _____ | <u>.00</u> |
| <u>6</u> | Transitional adjustments . . . . .   | <u>6</u>  | _____ | <u>.00</u> |
| <b>7</b> | Other subtractions:  |           |       |            |
| <b>a</b> | _____  | <b>7a</b> | _____ | <u>.00</u> |
| <b>b</b> | _____  | <b>7b</b> | _____ | <u>.00</u> |
| <b>c</b> | _____  | <b>7c</b> | _____ | <u>.00</u> |
| <b>d</b> | Total other subtractions (add lines 7a through 7c) . . . . .   | <b>7d</b> | _____ | <u>.00</u> |
| <b>8</b> | <b>Total subtractions (Add lines 1 through 6 and 7d and enter on page 1) . . . . .</b>   | <b>8</b>  | _____ | <u>.00</u> |

