

Wisconsin Nonapportionable, Separately Accounted, and Separately Apportioned Income

2019

Wisconsin Department of Revenue

File with Wisconsin Form 3, 4, 4T, 5S, or 6

Read instructions before filling in this form

| | |
|------------|----------------------------------|
| Name _____ | Federal Employer ID Number _____ |
|------------|----------------------------------|

Round Amounts to Nearest Dollar

Part I Total Nonapportionable and Separately Apportioned Income

| | (a) Wisconsin | (b) Total Company |
|---|---------------|-------------------|
| 1 Rents and royalties from nonbusiness real and tangible property 1 | _____ | _____ |
| 2 Expenses related to income on line 1 2 | _____ | _____ |
| 3 Subtract line 2 from line 1 3 | _____ | _____ |
| 4 Profits (losses) from disposal of nonbusiness real and tangible property 4 | _____ | _____ |
| 5 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 5 | _____ | _____ |
| 6 Income allocable from businesses using separate accounting (from Form C, line 16, columns 1 and 3) 6 | _____ | _____ |
| 7 For combined group members only: | | |
| 7a Income excluded from unitary combination under water's edge rules 7a | _____ | .00 |
| 7b Income excluded from unitary combination due to a separate unitary business 7b | _____ | .00 |
| 8 Column (b) total. Enter and include this amount on Form 4, line 6 or Form 6, Part II, line 6 8 | _____ | .00 |
| 9 Column (a) total. Enter this amount on line 12 below 9 | _____ | .00 |

Part II Wisconsin Share of Apportionable Income Excluded from Unitary Combination
(for combined group filers only)

| | | |
|--|-----------------|-------|
| 10a Net income excluded from unitary combination under water's edge rules 10a | | _____ |
| 10b Enter applicable Wisconsin apportionment percentage (see instructions) 10b | _____ . _____ % | |
| 10c Multiply line 10a by line 10b 10c | | _____ |
| 11a Net income attributable to a separate unitary business 11a | | _____ |
| 11b Enter applicable Wisconsin apportionment percentage (see instructions) 11b | _____ . _____ % | |
| 11c Multiply line 11a by line 11b 11c | | _____ |

Part III Wisconsin Amount of Nonapportionable and Separately Apportioned Income

| | | |
|--|--|-------|
| 12 Enter amount from line 9, column (a) 12 | | _____ |
| 13 Add lines 10c and 11c 13 | | _____ |
| 14 Add lines 12 and 13. Enter and include this amount on Form 4, line 10, Form 5S, Schedule S, line 4; or Form 6, line 4 and Form 6, Part III, line 4 if filing as a member of a combined group 14 | | .00 |

