Form

Wisconsin Allocation and Separate Accounting Data File with Wisconsin Form 3, 4, 4T, 5S, or 6

2021

Wisconsin Department of Revenue

Name

Federal Employer ID Number

Part I Allocation of Book Income or N		1	2	3
	Basis of Allocation	Allocable to Wisconsin	Allocable Outside Wisconsin	Total
1 Enter items of income:				
2 Enter total income				
3 Enter expenses:				
4 Enter total expenses5 Enter book income or net income per income				
b Filler book income or het income per income	come statement		1	1

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

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6 Book income or net income per income statement (must agree with Part I, line 5). 7 Addition adjustments to arrive at federal net income (sum of addition adjustments on federal Schedule M-1, or for Schedule M-3 filers, the sum of addition adjustments from Parts II and III). 8 Add lines 6 and 7			come	ment With Net Inc	Income Statem	Book Income or Net Income per	Reconciliation of I	Part II
6 Book income or net income per income statement (must agree with Part I, line 5). 7 Addition adjustments to arrive at federal net income (sum of addition adjustments on federal Schedule M-1, or for Schedule M-3 filers, the sum of addition adjustments from Parts II and III). 8 Add lines 6 and 7	3	3	2	1				
Book income or net income per income statement (must agree with Part I, line 5). 7 Addition adjustments to arrive at federal net income (sum of addition adjustments on federal Schedule M-1, or for Schedule M-3 filers, the sum of addition adjustments from Parts II and III). 8 Add lines 6 and 7 9 Subtraction adjustments to arrive at federal net income (sum of subtraction adjustments on federal Schedule M-1, or for Schedule M-3 filers, the sum of subtraction adjustments from Parts II and III). 10 Subtract line 9 from line 8. This is federal taxable income before net operating loss deduction and special deductions. 11 Additions to federal income included on Form 3, Part III, line 8; Form 4, Schedule 4V; Form 4T, page 3, Part 1, line 10; Form 5S, Part IV, line 10; or Form 6, Part II, line 2k. 12 Add lines 10 and 11. 13 Subtractions from federal income included on Form 3, Part III, line 16; Form 4, Schedule 4W; Form 4T, page 3, Part 2, line 8; Form 5S, Part IV, line 1V, line 19; or Form 6, Part II, line 4p. 14 Subtract line 13 from line 12. This is the taxpayer's net income 15 Enter the amount from line 14 that will be apportioned instead of allocated 16 Subtract line 15 from line 14. This is the taxpayer's allocable net income. Enter the amount from column 1 on Form N, line 6, column a. Enter the amount from column 3 on Form N, line 6, column a. Enter the amount from column 3 on Form N, line 6, column b. Additional Information Required 17 Has the taxpayer obtained written permission from the Department of Revenue to use separate accounting? yes nanagem. paid \$ nurchases \$ nurchases \$ purchases \$ purchases \$ nurchases by by branches outside Wispaid \$ interest paid \$ nand royalties paid \$ by Urisconsin branches. Attach an explanation of how transfer prices were determined.								
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operating loss deduction and special deductions					M-3 filers,	ral Schedule M-1, or for Schedule	adjustments on fede	tion
4, Schedule 4V; Form 4T, page 3, Part 1, line 10; Form 5S, Part IV, line 10; or Form 6, Part II, line 2k								
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Form 4, Schedule 4W; Form 4T, page 3, Part 2, line 8; Form 5S, Part IV, line 19; or Form 6, Part III, line 4p							l lines 10 and 11	2 Add
15 Enter the amount from line 14 that will be apportioned instead of allocated					m 5S, Part	orm 4T, page 3, Part 2, line 8; For	m 4, Schedule 4W; F	Forn
allocated					ome	e 12. This is the taxpayer's net inco	tract line 13 from line	4 Sub
income. Enter the amount from column 1 on Form N, line 6, column a. Enter the amount from column 3 on Form N, line 6, column b						• • • • • • • • • • • • • • • • • • • •		
17 Has the taxpayer obtained written permission from the Department of Revenue to use separate accounting? Yes No 18 a Transfers to Wisconsin branches: Enter the amount of sales \$, purchases \$, management paid \$, interest paid \$, and royalties paid \$, purchases \$, management paid \$, interest paid \$, and royalties paid \$, purchases \$, management paid \$, interest paid \$, and royalties paid \$ by Wisconsin branches. Attach an explanation of how transfer prices were determined.					6, column a.	nt from column 1 on Form N, line 6	me. Enter the amour	inco
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a Transfers to Wisconsin branches: Enter the amount of sales \$, Yes , , No	ing? , , Ye	se separate accountii	of Revenue to use		_	
paid \$, interest paid \$, and royalties paid \$by branches outside Wisconsin branches: b Transfers to out-of-state branches: Enter the amount of sales \$, purchases \$, management paid \$, interest paid \$, and royalties paid \$by Wisconsin branches. Attach an explanation of how transfer prices were determined.	ent fees							
paid \$, interest paid \$, and royalties paid \$by Wisconsin branches. Attach an explanation of how transfer prices were determined.								
Attach an explanation of how transfer prices were determined.	nent fees							
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19 Explain how income and expenses were allocated in and outside Wisconsin					/isconsin	enses were allocated in and outside W	in how income and exp	9 Explai