

**Wisconsin Subtractions From  
Federal Income**

**2021**

Wisconsin Department  
of Revenue

File with Wisconsin Form 4

*Read instructions before filling in this schedule*

Corporation Name

Federal Employer ID Number

<b>1</b>	Wisconsin subtraction modification for dividends (from Schedule 4Y, line 4) . . . . .	<b>1</b>	_____	<b>.00</b>
<b>2</b>	Related entity expenses eligible for subtraction (from Schedule RT, Part II, Sch. 2K-1, and Sch. 3K-1) . . . . .	<b>2</b>	_____	<b>.00</b>
<b>3</b>	Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return) . . . . .	<b>3</b>	_____	<b>.00</b>
<b>4</b>	Subpart F and 965(a) income . . . . .	<b>4</b>	_____	<b>.00</b>
<b>5</b>	Global intangible low-taxed income (GILTI). . . . .	<b>5</b>	_____	<b>.00</b>
<b>6</b>	Gross-up of foreign dividend income. . . . .	<b>6</b>	_____	<b>.00</b>
<b>7</b>	Nontaxable income ( <i>attach schedule</i> ). . . . .	<b>7</b>	_____	<b>.00</b>
<b>8</b>	Foreign taxes (do not include deemed taxes) . . . . .	<b>8</b>	_____	<b>.00</b>
<b>9</b>	Cost depletion. . . . .	<b>9</b>	_____	<b>.00</b>
<b>10</b>	Basis, section 179, depreciation/amortization ( <i>attach schedule</i> ). . . . .	<b>10</b>	_____	<b>.00</b>
<b>11</b>	Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis ( <i>attach schedule</i> ). . . . .	<b>11</b>	_____	<b>.00</b>
<b>12</b>	Federal wage credits. . . . .	<b>12</b>	_____	<b>.00</b>
<b>13</b>	Federal research credit expenses. . . . .	<b>13</b>	_____	<b>.00</b>
<b>14</b>	Other (list, but do not include any adjustment for nontaxable income from life insurance operations)			
	<b>a</b> _____		_____	<b>.00</b>
	<b>b</b> _____		_____	<b>.00</b>
	<b>c</b> _____		_____	<b>.00</b>
	<b>d</b> _____		_____	<b>.00</b>
	<b>e</b> _____		_____	<b>.00</b>
	<b>f</b> _____		_____	<b>.00</b>
	<b>g</b> _____		_____	<b>.00</b>
	<b>h</b> _____		_____	<b>.00</b>
	<b>i</b> Add lines 14a through 14h. . . . .	<b>14i</b>	_____	<b>.00</b>
<b>15</b>	Nontaxable income from life insurance operations (from Schedule 4I, line 13). . . . .	<b>15</b>	_____	<b>.00</b>
<b>16</b>	Total (enter on Form 4, page 1, line 4) . . . . .	<b>16</b>	_____	<b>.00</b>

