Form **6** ***Wisconsin Combined Corporation Franchise or Income Tax Return*** **2022**

For calendar year 2022 or tax year beginning ___ ___ ___ ___ 2 0 2 2 (M M D D Y Y Y Y) and ending ___ ___ ___ ___ 2 0 ___ ___ (M M D D Y Y Y Y)

- **Do not use this form if filing as a single entity.**
- **This form must be filed ELECTRONICALLY** **Due Date:** Generally the 15th day of 4th month following close of taxable year. See instructions.

Designated Agent Name

Number and Street | Suite Number

City | State | ZIP (+ 4 digit suffix if known) | **A** Federal Employer ID Number

**D Check ✓ if applicable and attach explanation:**

1 ___ Amended return (Include Schedule AR)
2 ___ First return - new corporation or entering Wisconsin
3 ___ Final return - corporation dissolved or withdrew
4 ___ Short period - change in accounting period
5 ___ Short period - stock purchase or sale
6 ___ The controlled group election is being made for the first year of the 10-year period

**B** Business in Wisconsin
___ Check if no business in Wisconsin

**C** State of Incorporation and Year
Enter abbreviation of state in box, or if a foreign country, enter below. Y Y Y Y

| | | | |
|---|---|---|---|
| **1** | Combined Unitary Income. Form 6, Part II, line 8 combined total | **1** | .00 |
| **2** | Wisconsin apportionment percentage. Form 6, Part III, line 1d combined total. Check if 100% apportionment: ___ | **2** | . % |
| **3** | Multiply line 1 by line 2 | **3** | .00 |
| **4** | Wisconsin net nonapportionable and separately apportioned income. Part III, line 4 | **4** | .00 |
| **5** | Add lines 3 and 4 | **5** | .00 |
| **6** | Net capital loss adjustment. Form 6, Part III, line 5 combined total | **6** | .00 |
| **7** | Subtract line 6 from line 5 | **7** | .00 |
| **8** | Loss adjustment for insurance companies. See instructions | **8** | .00 |
| **9** | Add lines 7 and 8. This is the Wisconsin income before net business loss carryforwards | **9** | .00 |
| **10** | Wisconsin net business loss carryforward. Form 6, Part III, line 7 combined total | **10** | .00 |
| **11** | Subtract line 10 from line 9. This is Wisconsin net income or loss. Check if excess inclusion income from real estate mortgage investment conduit ___ | **11** | .00 |
| **12** | Sum of gross tax from all members Form 6, Part III, line 9 combined total | **12** | .00 |
| **13** | Nonrefundable credits. Form 6, Part III, line 10 combined total. | **13** | .00 |
| **14** | Subtract line 13 from line 12. If line 13 is more than line 12, enter zero (0). This is the net tax | **14** | .00 |
| **15** | Economic development surcharge. Form 6, Part III, line 11c combined total | **15** | .00 |
| **16** | Endangered resources donation | **16** | .00 |
| **17** | Veterans trust fund donation | **17** | .00 |
| **18** | Add lines 14 through 17 | **18** | .00 |
| **19** | Estimated tax payments, including 2021 carryforward, less refund from Form 4466W | **19** | .00 |
| **20** | Wisconsin Tax Withheld. See instructions | **20** | .00 |
| **21** | Refundable credits. Form 6, Part III, line 13 combined total | **21** | .00 |
| **22** | Amended return only - amount previously paid | **22** | .00 |
| **23** | Add lines 19 through 22 | **23** | .00 |
| **24** | Amended return only - amount previously refunded | **24** | .00 |
| **25** | Subtract line 24 from line 23 | **25** | .00 |
| **26** | Interest, penalty, and late fee due. Check the box if annualized on Form U. ___ | **26** | .00 |
| **27** | **Amount due.** If the total of lines 18 and 26 is larger than 25, subtract line 25 from the total of lines 18 and 26 | **27** | .00 |
| **28** | **Overpayment.** If line 25 is larger than the total of lines 18 and 26, subtract the total of lines 18 and 26 from line 25 | **28** | .00 |
| **29** | Enter amount from line 28 you want credited to 2023 estimated tax | **29** | .00 |
| **30** | Subtract line 29 from line 28. **This is your refund** | **30** | .00 |

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name |
|---|
| Federal Employer ID Number |

**Reconciliation With Federal Consolidated Return:**

1 From the federal consolidated return(s), list the parent corporation(s) name, federal employer identification number (FEIN), and the amount on line 28 of the consolidated federal Form 1120. If there are more than three federal consolidated returns, see instructions. If no members of the group filed a federal consolidated return, skip to line 2.

| | Parent Company Name | FEIN | Form 1120, Line 28 |
|---|---|---|---|
| a | | __ __ – __ __ __ __ __ __ __ | .00 |
| b | | __ __ – __ __ __ __ __ __ __ | .00 |
| c | | __ __ – __ __ __ __ __ __ __ | .00 |

d Total from the sum of all Forms 1120, line 28 listed in number one above . . . . . 1d .00

2 List companies whose federal returns are not listed on line 1 that are in the Wisconsin combined group.

| | Company Name | FEIN | Form 1120, Line 28 |
|---|---|---|---|
| a | | __ __ – __ __ __ __ __ __ __ | .00 |
| b | | __ __ – __ __ __ __ __ __ __ | .00 |
| c | | __ __ – __ __ __ __ __ __ __ | .00 |

d Total from the sum of all Forms 1120, line 28 listed in number two above . . . . . 2d .00

3 Add lines 1d and 2d. . . . . 3 .00

4 List companies who are included in the federal consolidated return from line 1, but are not Wisconsin combined group members.

| | Company Name | FEIN | Form 1120, Line 28 |
|---|---|---|---|
| a | | __ __ – __ __ __ __ __ __ __ | .00 |
| b | | __ __ – __ __ __ __ __ __ __ | .00 |
| c | | __ __ – __ __ __ __ __ __ __ | .00 |

d Total from the sum of all Forms 1120, line 28 listed in line 4 above . . . . . 4d .00

5 Subtract line 4d from line 3 . . . . . 5 .00

6 Enter the number of companies included in this combined return . . . . . 6

7 Enter the federal net income of corporations in the commonly controlled group that are not in the federal consolidated return or this combined return. Submit a schedule identifying each corporation . . . . . 7 .00

8 Enter total gross sales corresponding to amount on line 7 . . . . . 8 .00

9 City and state where books and records are located for audit purposes: City: _____ State: __ __

10 List the locations of Wisconsin operations: _____

11 Person to contact concerning this return:

Last Name: _____ First Name: _____

Phone Number: ___ ___ ___ – ___ ___ ___ – ___ ___ ___ ___ Email: _____

**Third Party Designee**

Do you want to allow another person to discuss this return with the department? ☐ **Yes** Complete the following. ☐ **No**

Print Designee's Name ▶ _____ Phone Number ▼ __ __ __ – __ __ __ – __ __ __ __ Personal Identification Number (PIN) ▼ ____ ____ ____ ____ ____

*Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.*

| Signature of Officer ▶ | Title | Date |
|---|---|---|
| Preparer's Signature ▶ | Preparer's Federal Employer ID Number | Date |

***You must include a copy of your federal return with Form 6, even if no Wisconsin activity.***

***See the instructions for a description of federal return information that must be included with Form 6.***

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name | Federal Employer ID Number |
|---|---|
| | |

## Part I: Modified Federal Taxable Income

| | | | Corporation Name: | | | Elimination Adjustments | | Combined Totals |
|---|---|---|---|---|---|---|---|---|
| | | | FEIN: __ – _____ | __ – _____ | __ – _____ | | | |
| 1 | Net receipts or sales | 1 | .00 | .00 | .00 | .00 | 1 | .00 |
| a | Intercompany sales | 1a | .00 | .00 | .00 | .00 | 1a | .00 |
| 2 | Cost of goods sold | 2 | .00 | .00 | .00 | .00 | 2 | .00 |
| 3 | Gross profit. Subtract line 2 from line 1 | 3 | .00 | .00 | .00 | .00 | 3 | .00 |
| 4 | Dividends | 4 | .00 | .00 | .00 | .00 | 4 | .00 |
| 5 | Interest | 5 | .00 | .00 | .00 | .00 | 5 | .00 |
| 6 | Gross rents | 6 | .00 | .00 | .00 | .00 | 6 | .00 |
| 7 | Gross royalties | 7 | .00 | .00 | .00 | .00 | 7 | .00 |
| 8 | Capital gain net income | 8 | .00 | .00 | .00 | .00 | 8 | .00 |
| 9 | Net gain or loss from U.S. Form 4797 | 9 | .00 | .00 | .00 | .00 | 9 | .00 |
| 10 | Other income | 10 | .00 | .00 | .00 | .00 | 10 | .00 |
| 11 | **Total income. Add lines 3 through 10** | 11 | .00 | .00 | .00 | .00 | 11 | .00 |
| 12 | Compensation of officers | 12 | .00 | .00 | .00 | .00 | 12 | .00 |
| 13 | Salaries and wages less employment credit | 13 | .00 | .00 | .00 | .00 | 13 | .00 |
| 14 | Repairs and maintenance | 14 | .00 | .00 | .00 | .00 | 14 | .00 |
| 15 | Bad debts | 15 | .00 | .00 | .00 | .00 | 15 | .00 |
| 16 | Rents | 16 | .00 | .00 | .00 | .00 | 16 | .00 |
| 17 | Taxes and licenses | 17 | .00 | .00 | .00 | .00 | 17 | .00 |
| 18 | Interest | 18 | .00 | .00 | .00 | .00 | 18 | .00 |
| 19 | Charitable contributions | 19 | .00 | .00 | .00 | .00 | 19 | .00 |
| 20 | Depreciation | 20 | .00 | .00 | .00 | .00 | 20 | .00 |
| 21 | Depletion | 21 | .00 | .00 | .00 | .00 | 21 | .00 |
| 22 | Advertising | 22 | .00 | .00 | .00 | .00 | 22 | .00 |

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name | Federal Employer ID Number |
|---|---|
| | |

## Part I: Modified Federal Taxable Income

Corporation Name: _____ _____ _____

FEIN: __ __ - _ _ _ _ _ _ _ __ __ - _ _ _ _ _ _ _ __ __ - _ _ _ _ _ _ _

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | | Elimination Adjustments | Combined Totals |
| 23 | Pension plan, etc | 23 | .00 | .00 | .00 | .00 | 23 .00 |
| 24 | Employee benefit programs | 24 | .00 | .00 | .00 | .00 | 24 .00 |
| 25 | Reserved for future use | 25 | .00 | .00 | .00 | .00 | 25 .00 |
| 26 | Other deductions | 26 | .00 | .00 | .00 | .00 | 26 .00 |
| 27 | **Total deductions. Add lines 12 through 26** | 27 | .00 | .00 | .00 | .00 | 27 .00 |
| 28 | **Taxable income or loss.** Subtract line 27 from line 11 | 28 | .00 | .00 | .00 | .00 | 28 .00 |
| 29 | Net capital gains included on line 28 (enter as a negative in member columns) | 29 | .00 | .00 | .00 | .00 | 29 .00 |
| 30 | Recomputed net capital gain, applying capital loss limitation at combined group level | 30 | .00 | .00 | .00 | .00 | 30 .00 |
| 31 | Sum of charitable contributions deduction, net section 1231 losses, and losses from involuntary conversions included on line 28 (enter as a positive in member columns) | 31 | .00 | .00 | .00 | .00 | 31 .00 |
| 32 | Sum of recomputed charitable contributions deduction, net section 1231 losses, and losses from involuntary conversions, applying limitations at combined group level (enter as a negative in member columns) | 32 | .00 | .00 | .00 | .00 | 32 .00 |
| 33 | Adjustment to defer or recognize intercompany income, expense, gain, or loss between group members | 33 | .00 | .00 | .00 | .00 | 33 .00 |
| 34 | Other adjustments based on federal law (explain on an attached statement) | 34 | .00 | .00 | .00 | .00 | 34 .00 |
| 35 | Combine lines 28 through 34. Enter on Form 6, Part II, line 1, on the next page | 35 | .00 | .00 | .00 | .00 | 35 .00 |

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name | Federal Employer ID Number |
|---|---|
| | |

## Part II: Unitary Income Computation

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Corporation Name: | | | | | | | | |
| FEIN: | __ __ - _ _ _ _ _ _ _ | __ __ - _ _ _ _ _ _ _ | __ __ - _ _ _ _ _ _ _ | | Elimination Adjustments | | Combined Totals | |
| **1** Modified federal taxable income from Part I, line 35 | **1** | .00 | .00 | .00 | .00 | **1** | .00 | |
| **2 Additions to income:** | | | | | | | | |
| **a** Interest income from state and municipal obligations | **2a** | .00 | .00 | .00 | .00 | **2a** | .00 | |
| **b** State taxes accrued or paid | **2b** | .00 | .00 | .00 | .00 | **2b** | .00 | |
| **c** Related entity expenses (from Schedule RT Part I, Sch. 2K-1, and Sch. 3K-1) | **2c** | .00 | .00 | .00 | .00 | **2c** | .00 | |
| **d** Actual distributions of previously taxed income | **2d** | .00 | .00 | .00 | .00 | **2d** | .00 | |
| **e** Expenses related to nontaxable income | **2e** | .00 | .00 | .00 | .00 | **2e** | .00 | |
| **f** Basis, section 179, depreciation difference | **2f** | .00 | .00 | .00 | .00 | **2f** | .00 | |
| **g** Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (attach schedule) | **2g** | .00 | .00 | .00 | .00 | **2g** | .00 | |
| **h** Total additions for certain credits computed: | | | | | | | | |
| **a** Business development credit | **2h-a** | .00 | .00 | .00 | .00 | **2h-a** | .00 | |
| **b** Community rehabilitation program credit | **2h-b** | .00 | .00 | .00 | .00 | **2h-b** | .00 | |
| **c** Development zones credits | **2h-c** | .00 | .00 | .00 | .00 | **2h-c** | .00 | |
| **d** Economic development credit | **2h-d** | .00 | .00 | .00 | .00 | **2h-d** | .00 | |
| **e** Electronics and information technology manufacturing zone credit | **2h-e** | .00 | .00 | .00 | .00 | **2h-e** | .00 | |
| **f** Employee college saving account contribution credit | **2h-f** | .00 | .00 | .00 | .00 | **2h-f** | .00 | |
| **g** Enterprise zone jobs credit | **2h-g** | .00 | .00 | .00 | .00 | **2h-g** | .00 | |
| **h** Farmland preservation credit | **2h-h** | .00 | .00 | .00 | .00 | **2h-h** | .00 | |
| **i** Jobs tax credit | **2h-i** | .00 | .00 | .00 | .00 | **2h-i** | .00 | |

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name | Federal Employer ID Number |
|---|---|
| | |

## Part II: Unitary Income Computation

Corporation Name: _____ _____ _____

FEIN: __ – _____ __ – _____ __ – _____

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Elimination Adjustments | | Combined Totals |
| j | Manufacturing investment credit . . | 2h-j | .00 | .00 | .00 | .00 | 2h-j | .00 |
| k | Manufacturing and agriculture credit | 2h-k | .00 | .00 | .00 | .00 | 2h-k | .00 |
| l | Research credits . . . . . | 2h-l | .00 | .00 | .00 | .00 | 2h-l | .00 |
| m | Reserved for future use. . . . . | 2h-m | .00 | .00 | .00 | .00 | 2h-m | .00 |
| n | Total credits (add lines 2h-a through 2h-m) . . . . | 2h-n | .00 | .00 | .00 | .00 | 2h-n | .00 |
| i | Special additions for insurance companies . . . . . | 2i | .00 | .00 | .00 | .00 | 2i | .00 |
| j | Other additions: | | | | | | | |
| a | ____ | 2j-a | .00 | .00 | .00 | .00 | 2j-a | .00 |
| b | ____ | 2j-b | .00 | .00 | .00 | .00 | 2j-b | .00 |
| c | ____ | 2j-c | .00 | .00 | .00 | .00 | 2j-c | .00 |
| d | ____ | 2j-d | .00 | .00 | .00 | .00 | 2j-d | .00 |
| e | Add lines 2j-a through 2j-d . . . . . | 2j-e | .00 | .00 | .00 | .00 | 2j-e | .00 |
| k | Total additions (add lines 2a through 2g, 2h-n, 2i, and line 2j-e). . . . | 2k | .00 | .00 | .00 | .00 | 2k | .00 |
| 3 | Total (add lines 1 and 2k) . . . . . | 3 | .00 | .00 | .00 | .00 | 3 | .00 |
| 4 | **Subtractions from income:** | | | | | | | |
| a | Wisconsin subtraction modification for dividends (from Form 6Y, line 4) . . . . . | 4a | .00 | .00 | .00 | .00 | 4a | .00 |
| b | Related entity expenses eligible for subtraction . . . . . | 4b | .00 | .00 | .00 | .00 | 4b | .00 |
| c | Income from related entities whose expenses were disallowed . . . . . | 4c | .00 | .00 | .00 | .00 | 4c | .00 |
| d | Subpart F and 965(a) income . . . . . | 4d | .00 | .00 | .00 | .00 | 4d | .00 |
| e | Global intangible low-taxed income (GILTI) | 4e | .00 | .00 | .00 | .00 | 4e | .00 |
| f | Gross-up of foreign dividend income . . | 4f | .00 | .00 | .00 | .00 | 4f | .00 |
| g | Nontaxable income . . . . . | 4g | .00 | .00 | .00 | .00 | 4g | .00 |
| h | Foreign taxes . . . . . | 4h | .00 | .00 | .00 | .00 | 4h | .00 |
| i | Cost depletion . . . . . | 4i | .00 | .00 | .00 | .00 | 4i | .00 |

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name | Federal Employer ID Number |
|---|---|
| | |

## Part II: Unitary Income Computation

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Corporation Name: | | | | Elimination Adjustments | | Combined Totals |
| | | FEIN: | __ __ - __ __ __ __ __ __ __ | __ __ - __ __ __ __ __ __ __ | __ __ - __ __ __ __ __ __ __ | | | |
| | **j** Basis, section 179, depreciation difference | **4j** | .00 | .00 | .00 | .00 | **4j** | .00 |
| | **k** Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (attach schedule) | **4k** | .00 | .00 | .00 | .00 | **4k** | .00 |
| | **l** Federal wage credits | **4l** | .00 | .00 | .00 | .00 | **4l** | .00 |
| | **m** Federal research credit expenses | **4m** | .00 | .00 | .00 | .00 | **4m** | .00 |
| | n Other subtractions: | | | | | | | |
| | **a** ____ | **4n-a** | .00 | .00 | .00 | .00 | **4n-a** | .00 |
| | **b** ____ | **4n-b** | .00 | .00 | .00 | .00 | **4n-b** | .00 |
| | **c** ____ | **4n-c** | .00 | .00 | .00 | .00 | **4n-c** | .00 |
| | **d** ____ | **4n-d** | .00 | .00 | .00 | .00 | **4n-d** | .00 |
| | **e** Add lines 4n-a through 4n-d. | **4n-e** | .00 | .00 | .00 | .00 | **4n-e** | .00 |
| | **o** Nontaxable income from life insurance operations | **4o** | .00 | .00 | .00 | .00 | **4o** | .00 |
| | **p** Total subtractions (add lines 4a through 4m plus lines 4n-e and 4o) | **4p** | .00 | .00 | .00 | .00 | **4p** | .00 |
| **5** | Total (subtract line 4p from line 3) | **5** | .00 | .00 | .00 | .00 | **5** | .00 |
| **6** | Net nonapportionable and separately apportioned income from Form N, line 8 | **6** | .00 | .00 | .00 | .00 | **6** | .00 |
| **7** | Pre-apportioned income. Subtract line 6 from line 5 | **7** | .00 | .00 | .00 | .00 | **7** | |
| **7a** | 100% Wisconsin groups only: Enter each members elimination adjustments | **7a** | .00 | .00 | .00 | | | |
| **7b** | 100% Wisconsin groups only: Subtract line 7a from line 7. Enter result here and on Part III, line 2 | **7b** | .00 | .00 | .00 | | | |
| **8** | Combined unitary income. Subtract line 6 from line 5. Enter on Form 6, page 1 line 1 | | | | | | **8** | .00 |

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name | Federal Employer ID Number |
|---|---|
| | |

## Part III: Member's Share of Form 6 Items

| | | | | | Combined Totals |
|---|---|---|---|---|---|
| | Corporation Name: | | | | |
| | FEIN: | __ __ - __ __ __ __ __ __ __ | __ __ - __ __ __ __ __ __ __ | __ __ - __ __ __ __ __ __ __ | |
| 1a | Apportionment numerator from apportionment schedule . . . . . 1a | .00 | .00 | .00 | 1a .00 |
| 1b | Apportionment denominator from apportionment schedule . . . . . 1b | .00 | .00 | .00 | 1b .00 |
| 1c | Enter combined total amount from line 1b . 1c | .00 | .00 | .00 | |
| 1d | Apportionment percentage. Divide the amount on line 1a by the amount on line 1c 1d | __ __ __ . __ __ __ __ % | __ __ __ . __ __ __ __ % | __ __ __ . __ __ __ __ % | 1d __ __ __ . __ __ __ __ % |
| | Enter apportionment schedule used . . . . . | A __ __ | A __ __ | A __ __ | |
| 2 | Multiply Part II, line 8, by line 1d. See Instr. . 2 | .00 | .00 | .00 | 2 .00 |
| 3 | Adjustment for current year loss offset (see instructions) . . . . . 3 | .00 | .00 | .00 | 3 .00 |
| 4 | Wisconsin net nonapportionable and separately apportioned income (from Form N, line 14) . . . . . 4 | .00 | .00 | .00 | 4 .00 |
| 5 | Net capital loss adjustment (from Form 6CL, Part I, line 9e) . . . . . 5 | .00 | .00 | .00 | 5 .00 |
| 6 | Loss adjustment for insurance companies (from Schedule 6I, line 24) . . . . . 6 | .00 | .00 | .00 | 6 .00 |
| 7 | Wisconsin net business loss carryforward (from Part IV, line 18 of this form) . . . . . 7 | .00 | .00 | .00 | 7 .00 |
| 8 | Wisconsin net income (lines 2 + 3 + 4 - 5 + 6 - 7) . . . . . 8 | .00 | .00 | .00 | 8 .00 |
| | Check if excess inclusion income from real estate mortgage investment conduits . . . . . | ☐ | ☐ | ☐ | |
| 9 | Gross tax (generally = 7.9% x (lines 2 + 3 + 4 - 5 - 7). See instructions . . . . . 9 | .00 | .00 | .00 | 9 .00 |
| 10 | Nonrefundable credits (from Part V, line 6 of this form) . . . . . 10 | .00 | .00 | .00 | 10 .00 |
| 11 | Economic development surcharge: | | | | |
| a | Enter gross receipts from all activities (from Part VI, line 6) . . . . . 11a | .00 | .00 | .00 | 11a .00 |
| b | If line 11a is $4 million or greater, fill in the member's gross franchise or income tax from Part III, line 9 . . . . . 11b | .00 | .00 | .00 | 11b .00 |
| c | Multiply line 11b by 3% (.03). If the result is less than $25, fill in$25.If the result is more than $9,800, fill in $9,800 . . . . . 11c | .00 | .00 | .00 | 11c .00 |

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name | Federal Employer ID Number |
|---|---|
| | |

## Part III: Member's Share of Form 6 Items

Corporation Name: _____ _____ _____

FEIN: __ __ – __ __ __ __ __ __ __ __ – __ __ __ __ __ __ __ __ – __ __ __ __ __ __ __ __

| | | | | | Combined Totals |
|---|---|---|---|---|---|
| 12 | Wisconsin tax withheld (see instructions) | 12 | .00 | .00 | .00 | 12 .00 |
| 13 | Refundable credits. For each credit, enter code from instructions and amount | 13a | __ .00 | __ .00 | __ .00 | |
| | | 13b | __ .00 | __ .00 | __ .00 | |
| | | 13c | __ .00 | __ .00 | __ .00 | |
| | Add lines 13a through 13c | 13d | .00 | .00 | .00 | 13d .00 |

## Part IV: Wisconsin Net Business Loss Carryforward

| | | | | | | |
|---|---|---|---|---|---|---|
| 1 | Member's portion of combined unitary income from Part III, line 2 plus line 3 | 1 | .00 | .00 | .00 | 1 .00 |
| 2 | Member's net nonapportionable and separately apportioned income from Part III, line 4 | 2 | .00 | .00 | .00 | 2 .00 |
| 3 | Add lines 1 and 2 | 3 | .00 | .00 | .00 | 3 .00 |
| 4 | Member's net capital loss adjustment from Part III, line 5 (enter as a positive number) | 4 | .00 | .00 | .00 | 4 .00 |
| 5 | Subtract line 4 from line 3 | 5 | .00 | .00 | .00 | 5 .00 |
| 6 | Member's net business loss carryforward from Form 6BL, line 30, column (i) (Nonsharable) or the amount this member elected to use this period | 6 | .00 | .00 | .00 | 6 .00 |
| 7 | Enter the lesser of line 5 or line 6, but not less than zero | 7 | .00 | .00 | .00 | 7 .00 |
| 8 | Subtract line 7 from line 5 | 8 | .00 | .00 | .00 | 8 .00 |

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name | Federal Employer ID Number |
|---|---|
| | |

## Part IV: Wisconsin Net Business Loss Carryforward

Corporation Name: _____ _____ _____

FEIN: __ __ - _ _ _ _ _ _ _ __ __ - _ _ _ _ _ _ _ __ __ - _ _ _ _ _ _ _

| | | | | | Combined Totals |
|---|---|---|---|---|---|
| 9 | Member's net business loss carryforward from Form 6BL, line 30, columns (j) and (k) (Sharable) or the amount this member elected to use this period | 9 | .00 | .00 | .00 | 9 .00 |
| 10 | Enter the lesser of line 8 or line 9, but not less than zero | 10 | .00 | .00 | .00 | 10 .00 |
| 11 | Subtract line 10 from line 9. This is your remaining sharable net business loss carryforward | 11 | .00 | .00 | .00 | 11 .00 |
| 12 | Subtract line 7 and 10 from line 5. This is remaining income before sharing with other members | 12 | .00 | .00 | .00 | 12 .00 |
| 13 | Sharable net business loss carryforward amount being shared with other members | 13 | .00 | .00 | .00 | 13 .00 |
| 14 | Sharable net business loss carryforward amount being shared with this member | 14 | .00 | .00 | .00 | 14 .00 |
| 15 | Subtract line 14 from line 12. This is your remaining income before sharing pre-2009 sharable net business loss carryforwards | 15 | .00 | .00 | .00 | 15 .00 |
| 16 | Pre-2009 sharable net business loss carryforward being shared with other members | 16 | .00 | .00 | .00 | 16 .00 |
| 17 | Pre-2009 sharable net business loss carryforward being shared with this member | 17 | .00 | .00 | .00 | 17 .00 |
| 18 | Member's net business loss. Add lines 7, 10, 14, and 17. Enter this amount on Part III, line 7 | 18 | .00 | .00 | .00 | 18 .00 |

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name | Federal Employer ID Number |
|---|---|
| | |

## Part V: Nonrefundable Credits

Corporation Name: _____ _____ _____

FEIN: __ __ - _____ __ __ - _____ __ __ - _____

| | | | | | | Combined Totals |
|---|---|---|---|---|---|---|
| **1** Enter the **available** nonrefundable credits from the credit schedules and Schedule CF | **1a** | .00 | .00 | .00 | | |
| | **1b** | .00 | .00 | .00 | | |
| | **1c** | .00 | .00 | .00 | | |
| | **1d** | .00 | .00 | .00 | | |
| Add lines 1a through 1d | **1e** | .00 | .00 | .00 | **1e** | .00 |
| **2** Enter the member's gross tax from Part III, line 9 | **2** | .00 | .00 | .00 | **2** | .00 |
| **3** Enter the amount of nonrefundable credits the member **is electing to use.** **Note:** The total credits from line 3e should not exceed the gross tax on line 2. See Instructions | **3a** | .00 | .00 | .00 | | |
| | **3b** | .00 | .00 | .00 | | |
| | **3c** | .00 | .00 | .00 | | |
| | **3d** | .00 | .00 | .00 | | |
| Add lines 3a through 3d | **3e** | .00 | .00 | .00 | **3e** | .00 |
| **4** Subtract line 3e from line 2 | **4** | .00 | .00 | .00 | **4** | .00 |
| **5** If the total available credits from line 1e above is greater than line 2, and the remaining credit includes a research credit, enter the amount shared with other combined group members as computed on Form 6CS, line 4 | **5** | .00 | .00 | .00 | **5** | .00 |
| **6** Add lines 3e and 5. This is the amount to enter on Part III, line 10 | **6** | .00 | .00 | .00 | **6** | .00 |

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name | Federal Employer ID Number |
|---|---|
| | |

## Part VI: Additional Member Information

Complete the information below for each member of the combined group.

Corporation Name:

Street Address/PO Box:

City, State:

Zip Code:

FEIN: __ __ – __ __ __ __ __ __ __

NAICS:

| | | | | |
|---|---|---|---|---|
| 1 | Member's state and year of incorporation | 1 | __ __ __ __ (Y Y Y Y) | 1 __ __ __ __ (Y Y Y Y) |
| 2 | Corporation's tax period included in this return: Beginning | 2 | __ __ __ __ __ __ __ __ (M M D D Y Y Y Y) | 2 __ __ __ __ __ __ __ __ (M M D D Y Y Y Y) |
| | Ending | | __ __ __ __ __ __ __ __ (M M D D Y Y Y Y) | __ __ __ __ __ __ __ __ (M M D D Y Y Y Y) |
| 3 | Member's taxable year end | 3 | __ __ __ __ (M M D D) | 3 __ __ __ __ (M M D D) |
| 4 | If you have an extension of time to file, enter extended due date | 4 | __ __ __ __ __ __ __ __ (M M D D Y Y Y Y) | 4 __ __ __ __ __ __ __ __ (M M D D Y Y Y Y) |
| 5 | If IRS adjustments became final during the year, enter the years adjusted | 5 | | 5 |

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name | Federal Employer ID Number |
|---|---|
| | |

## Part VI: Additional Member Information

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Corporation Name: | | | | | | |
| | FEIN: | __ __ – __ __ __ __ __ __ __ | __ __ – __ __ __ __ __ __ __ | __ __ – __ __ __ __ __ __ __ | Elimination Adjustments | | Combined Totals |
| 6 | Enter total gross receipts from all activities . . . . . | 6 .00 | .00 | .00 | .00 | 6 | .00 |
| 7 | Total Wisconsin sales, receipts, or premiums included in apportionment ratio . . . . . | 7 .00 | .00 | .00 | | 7 | .00 |
| 8 | Total sales, receipts, or premiums included in apportionment ratio . . . . . | 8 .00 | .00 | .00 | | 8 | .00 |
| 9 | Total Wisconsin payroll . . . . . | 9 .00 | .00 | .00 | .00 | 9 | .00 |
| 10 | Total payroll. . . . . | 10 .00 | .00 | .00 | .00 | 10 | .00 |
| 11 | Total Wisconsin tangible property. . . . . | 11 .00 | .00 | .00 | .00 | 11 | .00 |
| 12 | Total tangible property. . . . . | 12 .00 | .00 | .00 | .00 | 12 | .00 |
| 13 | Enter total assets from federal Form 1120. . . . . | 13 .00 | .00 | .00 | .00 | 13 | .00 |

# 2022 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

| Designated Agent Name | Federal Employer ID Number |
|---|---|
| | |

## Part VI: Additional Member Information

Corporation Name:

FEIN: __ __ – __ __ __ __ __ __ __

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **14** | Was the member excluded from a combined group in another state? | **14** | ☐ Yes | ☐ No | **14** | ☐ Yes | ☐ No | **14** | ☐ Yes | ☐ No |
| **15** | Did the member file a separate Wisconsin return or was included in another group? | **15** | ☐ Yes | ☐ No | **15** | ☐ Yes | ☐ No | **15** | ☐ Yes | ☐ No |
| **16** | Was the member an insurance company? | **16** | ☐ Yes | ☐ No | **16** | ☐ Yes | ☐ No | **16** | ☐ Yes | ☐ No |
| **17** | Was the member a tax exempt corporation? | **17** | ☐ Yes | ☐ No | **17** | ☐ Yes | ☐ No | **17** | ☐ Yes | ☐ No |
| **18** | Did the member file a final return? | **18** | ☐ Yes | ☐ No | **18** | ☐ Yes | ☐ No | **18** | ☐ Yes | ☐ No |
| **19** | Did the member join the group during the year? | **19** | ☐ Yes | ☐ No | **19** | ☐ Yes | ☐ No | **19** | ☐ Yes | ☐ No |
| **20** | Did the member leave the group during the year? | **20** | ☐ Yes | ☐ No | **20** | ☐ Yes | ☐ No | **20** | ☐ Yes | ☐ No |
| **21** | Was this a short period return because of a change in accounting method? | **21** | ☐ Yes | ☐ No | **21** | ☐ Yes | ☐ No | **21** | ☐ Yes | ☐ No |
| **22** | Was this a short period return because of a stock purchase or sale? | **22** | ☐ Yes | ☐ No | **22** | ☐ Yes | ☐ No | **22** | ☐ Yes | ☐ No |
| **23** | Was this member the sole owner of any disregarded entities? If yes, prepare and submit Schedule DE with this return for each member. | **23** | ☐ Yes | ☐ No | **23** | ☐ Yes | ☐ No | **23** | ☐ Yes | ☐ No |
| **24** | Was the income from the disregarded entities in question 23 included in this return? | **24** | ☐ Yes | ☐ No | **24** | ☐ Yes | ☐ No | **24** | ☐ Yes | ☐ No |
| **25** | Did the member purchase any taxable products or services for storage, use or consumption in Wisconsin without payment of sales or use tax? | **25** | ☐ Yes | ☐ No | **25** | ☐ Yes | ☐ No | **25** | ☐ Yes | ☐ No |
| **26** | Did the member file federal Schedule UTP - Uncertain Tax Position Statement? If yes, include with this return | **26** | ☐ Yes | ☐ No | **26** | ☐ Yes | ☐ No | **26** | ☐ Yes | ☐ No |
| **27** | Did the member file federal Form 8886 - Reportable Transaction Disclosure Statement? If yes, see instructions | **27** | ☐ Yes | ☐ No | **27** | ☐ Yes | ☐ No | **27** | ☐ Yes | ☐ No |