

Wisconsin Nonapportionable, Separately Accounted, and Separately Apportioned Income

2024

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 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

