Tab to navigate within form. Use mouse to check applicable boxes, press spacebar or press Enter.

Save Print Clear

Form 4 Wisconsin Non-Combined Corporation Franchise or Income Tax Return 2025

For calendar year 2025 or tax year beginning __ __ __ __ 2 0 2 5 (M M D D Y Y Y Y) and ending __ __ __ __ 2 0 __ __ (M M D D Y Y Y Y)

Complete form using BLACK INK. **Due Date: Generally the** 15th day of 4th month following close of taxable year. See instructions.

DO NOT STAPLE OR BIND

Corporation Name

Number and Street | Suite Number | **A** Wisconsin DFI Number

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

E 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

C Business Activity (NAICS) Code

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

Check ✓ if applicable and see instructions:

F ☐ If you have an extension of time to file. Enter federal extended due date __ __ __ __ (M M D D Y Y Y Y)

G ☐ If no business was transacted in Wisconsin during the taxable year, attach a complete copy of your federal return.

H ☐ If you have related entity expenses and are required to file Schedule RT with this return.

I ☐ If this return is for an insurance company.

J ☐ IRS adjustments became final during the year. Years adjusted ▶ _____

K ☐ If you filed a federal consolidated return, enter Parent Company's FEIN ▶ _____

DO NOT USE THIS FORM IF FILING AS A COMBINED GROUP | **IF NO ENTRY ON A LINE, LEAVE BLANK**

ENTER NEGATIVE NUMBERS LIKE THIS → –1000 NOT LIKE THIS → (1000) | **NO COMMAS; NO CENTS**

PAPER CLIP check or money order here

1	Enter the amount from Form 1120, line 28	1	.00
2	Additions (from Schedule 4V, line 11)	2	.00
3	Add lines 1 and 2	3	.00
4	Subtractions (from Schedule 4W, line 17)	4	.00
5	Subtract line 4 from line 3	5	.00
6	Total company net nonapportionable and separately apportioned income (from Form(s) N, line 8)	6	.00
7	Subtract line 6 from line 5	7	.00
8	Wisconsin apportionment percentage. Enter the apportionment schedule used: A __ __	8	__ __ __ . __ __ __ __ %
	If 100% apportionment, check (✓) the space after the arrow ▶ ☐		
	If using separate accounting, check (✓) the space after the arrow ▶ ☐		
9	Multiply line 7 by line 8	9	.00
10	Wisconsin net nonapportionable and separately apportioned income (from Form N, line 14)	10	.00
11	Add lines 9 and 10	11	.00
12	Loss adjustment for insurance companies (from Schedule 4I, line 20)	12	.00
13	Add lines 11 and 12. This is the Wisconsin income before net business loss carryforwards	13	.00
14	Wisconsin net business loss carryforward from Form 4BL, line 30(f). Do not enter more than line 13	14	.00
15	Subtract line 14 from line 13. This is Wisconsin net income or loss. Check if excess inclusion income from real estate mortgage investment conduit ▶ ☐	15	.00

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16	Enter 7.9% (0.079) of Wisconsin net income on line 15. This is tentative gross tax			16	.00
17	Tax adjustment for insurance companies (from Schedule 4I, line 26)			17	.00
18	Gross tax (subtract line 17 from line 16)			18	.00
19	Nonrefundable credits (from Schedule CR)			19	.00
20	Subtract line 19 from line 18. If line 19 is more than line 18, enter zero (0). This is net tax			20	.00
21	Economic development surcharge (see instructions)			21	.00
22	Endangered resources donation (decreases refund or increases amount owed)			22	.00
23	Veterans trust fund donation (decreases refund or increases amount owed)			23	.00
24	Add lines 20 through 23			24	.00
25	Estimated tax payments and 2024 credit carryforward, less refund from Form 4466W	25	.00		
26	Wisconsin tax withheld (see instructions)	26	.00		
27	Refundable credits (from Schedule CR)	27	.00		
28	Amended Return Only – amount previously paid	28	.00		
29	Add lines 25 through 28	29	.00		
30	Amended Return Only – amount previously refunded	30	.00		
31	Subtract line 30 from 29			31	.00
32	Interest, penalty, and late fee due (from Form U, line 17 or 26) If you annualized income on Form U, check (✓) the space after the arrow ▶ ☐			32	.00
33	**Amount Due.** If the total of lines 24 and 32 is larger than 31, subtract line 31 from the total of lines 24 and 32			33	.00
34	**Overpayment.** If line 31 is larger than the total of lines 24 and 32, subtract the total of lines 24 and 32 from line 31			34	.00
35	Enter amount from line 34 you want credited to 2026 estimated tax	35	.00		
36	Subtract line 35 from line 34. **This is your refund**			36	.00
37	Enter total gross receipts from all activities (see instructions)			37	.00
38	Enter total assets from federal Form 1120			38	.00
39	Total Wisconsin tangible property (see instructions)			39	.00
40	Total tangible property (see instructions)			40	.00
41	Total Wisconsin payroll (see instructions)			41	.00
42	Total payroll (see instructions)			42	.00
43	Total Wisconsin sales, receipts, or premiums included in apportionment ratio (see instructions)			43	.00
44	Total sales, receipts, or premiums included in apportionment ratio (see instructions)			44	.00

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45 Is the corporation the sole owner of any limited liability companies?
☐ Yes ☐ No If yes, prepare and submit Schedule DE with this return.

46 Did you include the income of the LLCs listed for item 45 in this return?
☐ Yes ☐ No

47 Did you purchase, license, lease or rent any taxable tangible personal property, certain coins and stamps, certain leased property affixed to real estate, certain digital goods, or taxable services, for storage, use or consumption in Wisconsin without paying a state sales or use tax?
☐ Yes ☐ No

48 Person to contact concerning this return:

Last name: _____ First name: _____

Phone #: ___ ___ ___ – ___ ___ ___ – ___ ___ ___ ___ Fax #: ___ ___ ___ – ___ ___ ___ – ___ ___ ___ ___

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

50 List the locations of Wisconsin operations: _____

51 ☐ Yes ☐ No Are any manufacturing facilities located in Wisconsin?

52 Did you file federal Schedule UTP – Uncertain Tax Position Statement with the Internal Revenue Service?
☐ Yes ☐ No If yes, enclose federal Schedule UTP with your Wisconsin tax return.

53 Did you file federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service?
☐ Yes ☐ No If yes, enclose federal Form 8886 with your Wisconsin tax return.

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 file a copy of your federal return with Form 4, even if no Wisconsin activity.

If you are not filing your return electronically, make your check payable to and mail your return to:

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Wisconsin Department of Revenue
PO Box 8908
Madison WI 53708-8908