

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

2025

For calendar year 2025 or tax year beginning and ending

- **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	A Federal Employer ID Number
City	State	ZIP (+ 4 digit suffix if known)	B WI DFI Number

E Check if applicable and attach explanation:

<p>1 <input type="checkbox"/> Amended return (Include Schedule AR)</p> <p>2 <input type="checkbox"/> First return - new corporation or entering Wisconsin</p> <p>3 <input type="checkbox"/> Final return - corporation dissolved or withdrew</p>	<p>4 <input type="checkbox"/> Short period - change in accounting period</p> <p>5 <input type="checkbox"/> Short period - stock purchase or sale</p> <p>6 <input type="checkbox"/> The controlled group election is being made for the first year of the 10-year period</p>
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C Business in Wisconsin
 Check if no business in Wisconsin

D State of Incorporation and Year

Enter abbreviation of state in box, or if a foreign country, enter below.	Year Y Y Y Y
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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: <input type="checkbox"/>	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 <input type="checkbox"/>	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 2024 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. <input type="checkbox"/>	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 2026 estimated tax.	29		.00
30 Subtract line 29 from line 28. This is your refund	30		.00

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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 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	.00
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							8	.00

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Part V: Nonrefundable Credits

Corporation Name: _____
 FEIN: _____

Combined
Totals

1 Enter the available nonrefundable credits from the credit schedules and Schedule CF	1a	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	1b	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	1c	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	1d	<u> .00</u>	<u> .00</u>	<u> .00</u>	
Add lines 1a through 1d	1e	<u> .00</u>	<u> .00</u>	<u> .00</u>	1e <u> .00</u>
2 Enter the member's gross tax from Part III, line 9	2	<u> .00</u>	<u> .00</u>	<u> .00</u>	2 <u> .00</u>
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	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	3b	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	3c	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	3d	<u> .00</u>	<u> .00</u>	<u> .00</u>	
Add lines 3a through 3d	3e	<u> .00</u>	<u> .00</u>	<u> .00</u>	3e <u> .00</u>
4 Subtract line 3e from line 2	4	<u> .00</u>	<u> .00</u>	<u> .00</u>	4 <u> .00</u>
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	<u> .00</u>	<u> .00</u>	<u> .00</u>	5 <u> .00</u>
6 Add lines 3e and 5. This is the amount to enter on Part III, line 10	6	<u> .00</u>	<u> .00</u>	<u> .00</u>	6 <u> .00</u>

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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: _____

Wisconsin DFI Number _____

1 Member's state and year of incorporation	1	_____	Y Y Y Y	_____	Y Y Y Y	_____	Y Y Y Y
2 Corporation's tax period included in this return: Beginning	2	M M D D	Y Y Y Y	M M D D	Y Y Y Y	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	M M D D	Y Y Y Y
3 Member's taxable year end	3	M M D D	M M D D	M M D D	M M D D	M M D D	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	M M D D	Y Y Y Y	M M D D	Y Y Y Y
5 If IRS adjustments became final during the year, enter the years adjusted	5	_____	_____	_____	_____	_____	_____



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Part VI: Additional Member Information

Corporation Name: _____
 FEIN: _____

	-	-	-	-	-
14 Was the member excluded from a combined group in another state?	14	<input type="checkbox"/> Yes	<input type="checkbox"/> No	14	<input type="checkbox"/> Yes <input type="checkbox"/> No
15 Did the member file a separate Wisconsin return or was included in another group?	15	<input type="checkbox"/> Yes	<input type="checkbox"/> No	15	<input type="checkbox"/> Yes <input type="checkbox"/> No
16 Was the member an insurance company?	16	<input type="checkbox"/> Yes	<input type="checkbox"/> No	16	<input type="checkbox"/> Yes <input type="checkbox"/> No
17 Was the member a tax exempt corporation?	17	<input type="checkbox"/> Yes	<input type="checkbox"/> No	17	<input type="checkbox"/> Yes <input type="checkbox"/> No
18 Did the member file a final return?	18	<input type="checkbox"/> Yes	<input type="checkbox"/> No	18	<input type="checkbox"/> Yes <input type="checkbox"/> No
19 Did the member join the group during the year?	19	<input type="checkbox"/> Yes	<input type="checkbox"/> No	19	<input type="checkbox"/> Yes <input type="checkbox"/> No
20 Did the member leave the group during the year?	20	<input type="checkbox"/> Yes	<input type="checkbox"/> No	20	<input type="checkbox"/> Yes <input type="checkbox"/> No
21 Was this a short period return because of a change in accounting method?	21	<input type="checkbox"/> Yes	<input type="checkbox"/> No	21	<input type="checkbox"/> Yes <input type="checkbox"/> No
22 Was this a short period return because of a stock purchase or sale?	22	<input type="checkbox"/> Yes	<input type="checkbox"/> No	22	<input type="checkbox"/> Yes <input type="checkbox"/> 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	<input type="checkbox"/> Yes	<input type="checkbox"/> No	23	<input type="checkbox"/> Yes <input type="checkbox"/> No
24 Was the income from the disregarded entities in question 23 included in this return?	24	<input type="checkbox"/> Yes	<input type="checkbox"/> No	24	<input type="checkbox"/> Yes <input type="checkbox"/> 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	<input type="checkbox"/> Yes	<input type="checkbox"/> No	25	<input type="checkbox"/> Yes <input type="checkbox"/> No
26 Did the member file federal Schedule UTP - Uncertain Tax Position Statement? If yes, include with this return	26	<input type="checkbox"/> Yes	<input type="checkbox"/> No	26	<input type="checkbox"/> Yes <input type="checkbox"/> No
27 Did the member file federal Form 8886 - Reportable Transaction Disclosure Statement? If yes, see instructions	27	<input type="checkbox"/> Yes	<input type="checkbox"/> No	27	<input type="checkbox"/> Yes <input type="checkbox"/> No