

Wisconsin Nonapportionable, Separately Accounted, and Separately Apportioned Income

2025

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
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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 a 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

