

**Wisconsin Subtractions From
Federal Income**

File with Wisconsin Form 4

*Read instructions before filling in this schedule***2026**

Corporation Name

Federal Employer ID Number

1	Wisconsin subtraction modification for dividends (from Schedule 4Y, line 4)	1	_____	.00
2	Related entity expenses eligible for subtraction (from Schedule RT, Part II, Sch. 2K-1, and Sch. 3K-1)	2	_____	.00
3	Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return)	3	_____	.00
4	Subpart F and 965(a) income	4	_____	.00
5	Net CFC tested income (NCTI)	5	_____	.00
6	Gross-up of foreign dividend income.	6	_____	.00
7	Nontaxable income (<i>attach schedule</i>)	7	_____	.00
8	Foreign taxes (do not include deemed taxes)	8	_____	.00
9	Cost depletion	9	_____	.00
10	Basis, section 179, depreciation/amortization (<i>attach schedule</i>)	10	_____	.00
11	Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (<i>attach schedule</i>)	11	_____	.00
12	Adjustments due to federal credits	12	_____	.00
13	Federal research credit expenses	13	_____	.00
14	Financial institution loan exemption	14	_____	.00
15	Other (list, but do not include any adjustment for nontaxable income from life insurance operations)			
a	_____		_____	.00
b	_____		_____	.00
c	_____		_____	.00
d	_____		_____	.00
e	_____		_____	.00
f	_____		_____	.00
g	_____		_____	.00
h	_____		_____	.00
i	Add lines 15a through 15h.	15i	_____	.00
16	Nontaxable income from life insurance operations (from Schedule 4I, line 13)	16	_____	.00
17	Total (enter on Form 4, page 1, line 4)	17	_____	.00

