

Name	Identifying Number
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**PART I - QUALIFICATION FOR THE CREDIT OR DEDUCTION**

a. Name of business that relocated to Wisconsin

b. Date business relocated to Wisconsin

- 1 Fill in the amount of wages paid by the business during the taxable year to employees who were residents of Wisconsin at the time the wages were paid. . . . . **1** \_\_\_\_\_
- 2 Fill in the total amount of wages paid by the business during the taxable year to all employees of the business. . . . . **2** \_\_\_\_\_
- 3 Divide the amount on line 1 by the amount on line 2 . . . . . **3** \_\_\_\_\_

**NOTE:** The business qualifies for the credit or deduction if either (1) the amount on line 1 is at least \$200,000 or (2) the decimal amount on line 3 is .5100 (51%) or more, AND the sole proprietor, tax-option (S) corporation, partnership, LLC, or corporation has not done business in Wisconsin during any of the two taxable years preceding the first taxable year in which otherwise eligible to claim the credit or deduction.

**PART II - SOLE PROPRIETORS, ESTATES, AND TRUSTS**

- 4 Fill in the net profit or (loss) from Schedule C or F that is attributable to the business after it relocated to Wisconsin (see instructions) . . . . . **4** \_\_\_\_\_
- 5 Fill in the ordinary gain or (loss) from Form 4797 and reported on line 14 of federal form 1040 (line 7 of Form 1041) that is attributable to the business after it relocated to Wisconsin (see instructions). . . . . **5** \_\_\_\_\_
- 6 Fill in the amount of capital gain or (loss) reported on federal Schedule D that was attributable to the sale of business assets that occurred after the business relocated to Wisconsin . . . . . **6** \_\_\_\_\_
- 7 Combine lines 4, 5, and 6. (If line 7 is zero or a negative amount, your deduction is zero (-0-). Do not complete lines 8 and 9). . . . . **7** \_\_\_\_\_
- 8 Combine lines 4 and 5. Fill in the result on line 8, but not more than the amount on line 7. If line 8 is greater than zero, this is your deduction for income from the relocated business. Complete line 9 if line 6 shows a capital gain . . . **8** \_\_\_\_\_

**9** Subtract line 8 from line 7. Fill in the result on line 9. But, if line 8 is a negative amount, fill in the amount from line 7. This is the amount that may be claimed as a subtraction on Wisconsin Schedule WD for capital gain from the relocated business . . . . . **9** \_\_\_\_\_

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**PART III – SHAREHOLDERS, PARTNERS OR MEMBERS OF A TAX-OPTION (S) CORPORATION, PARTNERSHIP, OR LIMITED LIABILITY COMPANY**

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**10** Name of partnership, limited liability company (LLC), or tax-option (S) corporation that has relocated to Wisconsin and date of the relocation to Wisconsin.

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**11** Fill in your share of the income, deductions, and other items from Wisconsin Schedule 3K-1 or 5K-1 that relates to amounts earned or incurred after the business relocated to Wisconsin. Do NOT include amounts reported on federal Schedule D . . . . . **11** \_\_\_\_\_

**12** Fill in your share of any capital gain or (loss) from the relocated business from Schedule 3K-1 or 5K-1 that was attributable to the sale of business assets that occurred after the business relocated to Wisconsin . . . . . **12** \_\_\_\_\_

**13** Combine lines 11 and 12. (If line 13 is zero or a negative amount, your deduction is zero (-0-). Do not complete lines 14 and 15). . . . . **13** \_\_\_\_\_

**14** Fill in the smaller of the amount on line 11 or line 13. If line 14 is greater than zero, this is your deduction for income from the relocated business. Complete line 15 if line 12 shows a capital gain . . . . . **14** \_\_\_\_\_

**15** Subtract line 14 from line 13. Fill in the result on line 15. But, if line 14 is a negative amount, fill in the amount from line 13. This is the amount that may be claimed as a subtraction for capital gain from the relocated business (see instructions) . . . . . **15** \_\_\_\_\_

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**PART IV – CORPORATIONS THAT RELOCATED TO WISCONSIN (NOT INCLUDING TAX-OPTION (S) CORPORATIONS)**

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**16** If you qualify for the credit, check box 16 and see the instructions for line 23 of Form 4, line 12 of Form 4T, or line 10 of Form 5. . . . . **16**