

**Wisconsin Subtractions From Federal Income**

**2013**

Wisconsin Department of Revenue

File with Wisconsin Form 4 or 5

Read instructions before filling in this schedule

Corporation or Designated Agent Name

Federal Employer ID Number

|           |  |           |       |            |
|-----------|--|-----------|-------|------------|
| <b>1</b>  | Wisconsin subtraction modification for dividends (from Sch. Y, line 4) . . . . .   | <b>1</b>  | _____ | <b>.00</b> |
| <b>2</b>  | Related entity expenses eligible for subtraction (from Schedule RT, Part II, Sch. 2K-1, and Sch. 3K-1) . . . . .                             | <b>2</b>  | _____ | <b>.00</b> |
| <b>3</b>  | Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return) . . . . . | <b>3</b>  | _____ | <b>.00</b> |
| <b>4</b>  | Subpart F income . . . . .   | <b>4</b>  | _____ | <b>.00</b> |
| <b>5</b>  | Gross-up of foreign dividend income. . . . .   | <b>5</b>  | _____ | <b>.00</b> |
| <b>6</b>  | Nontaxable income ( <i>attach schedule</i> ). . . . .  | <b>6</b>  | _____ | <b>.00</b> |
| <b>7</b>  | Foreign taxes (do not include deemed taxes) . . . . .  | <b>7</b>  | _____ | <b>.00</b> |
| <b>8</b>  | Cost depletion. . . . .  | <b>8</b>  | _____ | <b>.00</b> |
| <b>9</b>  | Wisconsin depreciation/amortization in excess of federal depreciation/amortization ( <i>attach schedule</i> ) . . . . .                      | <b>9</b>  | _____ | <b>.00</b> |
| <b>10</b> | Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis ( <i>attach schedule</i> ). . . . .                      | <b>10</b> | _____ | <b>.00</b> |
| <b>11</b> | Federal work opportunity credit wages . . . . .  | <b>11</b> | _____ | <b>.00</b> |
| <b>12</b> | Federal research credit expenses. . . . .  | <b>12</b> | _____ | <b>.00</b> |
| <b>13</b> | Other (list, but do not include any adjustment for nontaxable income from life insurance operations)   |           |       |            |
|           | <b>a</b> _____   |           | _____ | <b>.00</b> |
|           | <b>b</b> _____   |           | _____ | <b>.00</b> |
|           | <b>c</b> _____   |           | _____ | <b>.00</b> |
|           | <b>d</b> _____   |           | _____ | <b>.00</b> |
|           | <b>e</b> _____   |           | _____ | <b>.00</b> |
|           | <b>f</b> _____   |           | _____ | <b>.00</b> |
|           | <b>g</b> _____   |           | _____ | <b>.00</b> |
|           | <b>h</b> _____   |           | _____ | <b>.00</b> |
|           | Add lines 13a through 13h . . . . .  | <b>13</b> | _____ | <b>.00</b> |
| <b>14</b> | Nontaxable income from life insurance operations (from Schedule 4I, line 13). . . . .  | <b>14</b> | _____ | <b>.00</b> |
| <b>15</b> | Job creation deduction (from line 7 of Schedule JC). . . . .   | <b>15</b> | _____ | <b>.00</b> |
|           | Enter number of members from combined group claiming job creation deduction . . . . .  |           | _____ |            |
| <b>16</b> | Total (enter on Form 4 or 5, page 1, line 4). . . . .  | <b>16</b> | _____ | <b>.00</b> |

