

Form **4** Wisconsin Non-Combined Corporation Franchise or Income Tax Return

2014

For 2014 or taxable year beginning and ending

Complete form using BLACK INK. Due Date: 15th day of 3rd month following close of taxable year.

DO NOT STAPLE OR BIND

Corporation Name _____

Number and Street _____			Suite Number _____
City _____	State _____	ZIP (+ 4 digit suffix if known) _____	A Federal Employer ID Number _____
D Check <input type="checkbox"/> if applicable and attach explanation: 1 <input type="checkbox"/> Amended return 2 <input type="checkbox"/> First return - new corporation or entering Wisconsin 3 <input type="checkbox"/> Final return - corporation dissolved or withdrew 4 <input type="checkbox"/> Short period - change in accounting period 5 <input type="checkbox"/> Short period - stock purchase or sale			B Business Activity (NAICS) Code _____ C State of Incorporation and Year Enter abbreviation of state in box, or if a foreign country, enter below. <input style="width: 40px; height: 20px;" type="text"/> _____ <u> </u> <u> </u> <u> </u> <u> </u>

Check if applicable and see instructions:

- E If you have an extension of time to file. Enter extended due date
- F If no business was transacted in Wisconsin during the taxable year, attach a complete copy of your federal return.
- G If you have related entity expenses and are required to file Schedule RT with this return.
- H If this return is for an insurance company.
- I IRS adjustments became final during the year. Years adjusted ▶ _____



IF NO ENTRY ON A LINE, LEAVE BLANK

ENTER NEGATIVE NUMBERS LIKE THIS → -1000 NOT LIKE THIS → (1000) NO COMMAS; NO CENTS

PAPER CLIP check or money order here



1 Enter the amount from Form 1120, line 28.....	1		.00
2 Additions (from Schedule 4V, line 12).....	2		.00
3 Add lines 1 and 2.....	3		.00
4 Subtractions (from Schedule 4W, line 16).....	4		.00
5 Subtract line 4 from line 3.....	5		.00
6 Total company net nonapportionable and separately apportioned income (from Form(s) N, line 8).....	6		.00
7 Subtract line 6 from line 5.....	7		.00
8 Wisconsin apportionment percentage. Enter the apportionment percentage from Form A-1 or Form A-2. If the percentage is from Form A-2, check (✓) the space after the arrow ▶ <input type="checkbox"/> If 100% apportionment, check (✓) the space after the arrow ▶ <input type="checkbox"/>	8		%
9 Multiply line 7 by line 8.....	9		.00
10 Wisconsin net nonapportionable and separately apportioned income (from Form N, line 14).....	10		.00
11 Add lines 9 and 10.....	11		.00
12 Loss adjustment for insurance companies (from Schedule 4I, line 20).....	12		.00
13 Add lines 11 and 12. This is the Wisconsin income before net business loss carryforwards..	13		.00
14 Wisconsin net business loss carryforward from Form 4BL, line 30(f). Do not enter more than line 13.....	14		.00
15 Subtract line 14 from line 13. This is Wisconsin net income or loss ▶	15		.00

16	Enter 7.9% (0.079) of Wisconsin net income on line 15. This is tentative gross tax	16	_____	.00
17	Tax adjustment for insurance companies (from Schedule 4I, line 26).	17	_____	.00
18	Gross tax (subtract line 17 from line 16).	18	_____	.00
19	Nonrefundable credits (from Schedule CR)	19	_____	.00
20	Relocated business credit. If qualified, see instructions. If not qualified, enter 0. Check here if claimed <input type="checkbox"/>	20	_____	.00
21	Subtract lines 19 and 20 from line 18. If the total of lines 19 and 20 is more than line 18, enter zero (0). This is net tax	21	_____	.00
22	Economic development surcharge (see instructions)	22	_____	.00
23	Endangered resources donation (decreases refund or increases amount owed)	23	_____	.00
24	Veterans trust fund donation (decreases refund or increases amount owed)	24	_____	.00
25	Add lines 21 through 24	25	_____	.00
26	Estimated tax payments less refund from Form 4466W .	26	_____	.00
27	Wisconsin tax withheld (see instructions)	27	_____	.00
28	Refundable credits (from Schedule CR)	28	_____	.00
29	Amended Return Only – amount previously paid	29	_____	.00
30	Add lines 26 through 29	30	_____	.00
31	Amended Return Only – amount previously refunded.	31	_____	.00
32	Subtract line 31 from 30	32	_____	.00
33	Interest, penalty, and late fee due (from Form U, line 17 or 26) If you annualized income on Form U, check (✓) the space after the arrow. <input type="checkbox"/>	33	_____	.00
34	Tax Due. If the total of lines 25 and 33 is larger than 32, subtract line 32 from the total of lines 25 and 33	34	_____	.00
35	Overpayment. If line 32 is larger than the total of lines 25 and 33, subtract the total of lines 25 and 33 from line 32	35	_____	.00
36	Enter amount from line 35 you want credited on 2015 estimated tax	36	_____	.00
37	Subtract line 36 from line 35. This is your refund	37	_____	.00
38	Enter total gross receipts from all activities (see instructions).	38	_____	.00
39	Enter total assets from federal Form 1120	39	_____	.00
40	Total Wisconsin tangible property (see instructions)	40	_____	.00
41	Total tangible property (see instructions)	41	_____	.00
42	Total Wisconsin payroll (see instructions)	42	_____	.00
43	Total payroll (see instructions)	43	_____	.00
44	Total Wisconsin sales, receipts, or premiums included in apportionment ratio (see instructions)	44	_____	.00
45	Total sales, receipts, or premiums included in apportionment ratio (see instructions).	45	_____	.00



46 Is the corporation the sole owner of any limited liability companies?
 Yes No If yes, prepare and submit Schedule DE with this return.

47 Did you include the income of the LLCs listed for item 46 in this return?
 Yes No

48 Did you purchase, license, lease or rent any taxable tangible personal property, certain coins and stamps, certain leased property affixed to real estate, certain digital goods, or taxable services, for storage, use or consumption in Wisconsin without paying a state sales or use tax?
 Yes No

49 Person to contact concerning this return:

Last name: _____ First name: _____

Phone #: _____ - _____ - _____ Fax #: _____ - _____ - _____

50 City and state where books and records are located for audit purposes: City _____ State _____

51 List the locations of Wisconsin operations: _____

52 Yes No Are any manufacturing facilities located in Wisconsin?

53 Did you file federal Schedule UTP – Uncertain Tax Position Statement with the Internal Revenue Service?
 Yes No If yes, enclose federal Schedule UTP with your Wisconsin tax return.

54 Did you file federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service?
 Yes No If yes, enclose federal Form 8886 with your Wisconsin tax return.

Third Party Designee

Do you want to allow another person to discuss this return with the department? **Yes** Complete the following. **No**

Designee's name ▶

Phone no. ▶ ()

Personal identification number (PIN) ▶

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Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Signature of Officer ▶	Title	Date
Preparer's Signature ▶	Preparer's Federal Employer ID Number	Date

You must file a copy of your federal return with Form 4, even if no Wisconsin activity.

If you are not filing your return electronically, make your check payable to and mail your return to:

Wisconsin Department of Revenue
PO Box 8908
Madison WI 53708-8908

