

Wisconsin Exempt Organization Business Taxes Form 4T Instructions

Important . . .

- **Temporary recycling surcharge total receipts requirement for exempt organizations taxable as corporations**
The temporary recycling surcharge does not apply to exempt organizations taxable as corporations that have less than \$4,000 of total receipts from all unrelated trade or business activities for federal income tax purposes. See page 1.
- **Enterprise zone tax credits created**
Exempt organizations certified to operate in Wisconsin enterprise zones may qualify for special tax credits. See pages 5 and 7 for additional information.
- **Exempt corporations with federal extensions allowed an extra 30 days to file Wisconsin returns**
An exempt corporation receiving an extension of time to file its federal income tax return should not submit a copy of the federal extension or apply for a Wisconsin extension by the original due date of its return. The federal extension automatically extends the time for filing the Wisconsin return to 30 days after the federal due date, if you attach a copy of that extension to the return you file. See page 2.

Don't Forget . . .

- **Use the preprinted label**
- **Fill in your federal employer ID number**
- **Fill out the form completely**
- **Attach a copy of your federal Form 990-T and any other required schedules or statements**
- **Attach a copy of any extension you receive**
- **Sign the return**

For More Information . . .

- **Wisconsin Tax Bulletin**
This quarterly bulletin published by the Department of Revenue provides information about new Wisconsin tax laws, court decisions, interpretations of law, etc. Subscriptions cost \$7 per year.
- **Topical and Court Case Index**
This index gives references to Wisconsin statutes, administrative rules, *Wisconsin Tax Bulletin* tax releases and private letter rulings, publications, and court decisions. The index is published in December, with an addendum provided in May. The annual cost is \$18, plus sales tax.

To order the bulletin or index, send a check made payable to "Document Sales" to the Wisconsin Department of Administration, P.O. Box 7840, Madison, WI 53707-7840.

Wisconsin Business Activity Codes

Using the list below, determine the proper code to enter in item D, Wisconsin Business Activity Code, on page 1 of your return. Enter the code which reflects the exempt organization's major business activity (the activity which accounted for the largest percentage of total receipts).

1.	AGRICULTURE, FORESTRY, AND FISHERIES	3700	Transportation Equipment	5540	Gasoline Service Stations — Full-Service	7230	Beauty Shops		
0100	Agricultural Production — Crops and Miscellaneous Agriculture	3800	Professional, Scientific, and Controlling Instruments; Clocks; Photographic and Optical Goods	5541	Gasoline Service Stations — Self-Service	7240	Barber Shops		
0200	Agricultural Production — Livestock, Poultry, and Dairy Products	3900	Other Manufacturing Industries	5590	Miscellaneous Aircraft, Boat, and Automotive Dealers (including motor homes, campers, and utility trailers)	7250	Shoe Repair and Shoeshine		
0700	Agricultural Services (veterinarians, kennels, landscaping, etc.)	4000	5. TRANSPORTATION			7260	Funeral Services		
0800	Forestry (timber tracts, seed gathering, etc.)	4100	Railroad Transportation			7290	Other Personal Services (tax return preparation, dating services, tuxedo rental, etc.)		
0900	Fishing, Hunting, and Trapping (commercial fishing, hatcheries, game and hunting preserves, etc.)	4200	Local and Suburban Transit	D. Apparel and Accessory Stores			C. Business Services		
		4400	Interurban Highway Passenger Transportation (buses, taxis, etc.)	5600	Clothing Stores (men's, women's, children's)	7310	Advertising		
2.	MINING	4500	Motor Freight Transportation and Warehousing	5660	Shoe Stores	7320	Consumer Credit Reporting and Collection Agencies		
1000	Metal Mining	4600	Water Transportation	5690	Miscellaneous Apparel and Accessory Stores	7330	Commercial Mailing, Reproduction, Art, Photography, and Stenographic Services		
1300	Oil and Gas Extraction	4700	Transportation by Air				7340	Services to Buildings	
1400	Mining and Quarrying of Nonmetallic Minerals (sand, gravel, stone, etc.)		Pipelines, except Natural Gas	E. Furniture and Appliance Stores			7350	Miscellaneous Equipment Rental	
3.	CONSTRUCTION AND SPECIAL TRADE CONTRACTORS	4810	Transportation Services (travel agencies, freight forwarding, etc.)	5710	Furniture, Home Furnishings, and Equipment, except Appliances		7360	Personnel Supply Agencies	
1500	General Building Contractors (homes, offices, etc.)	4820	6. COMMUNICATION	5720	Household Appliance Stores		7370	Computer and Data Processing Services	
1610	Highway and Street Construction	4830	Telephone Communication	5730	Radio, Television, and Music Stores			7380	Other Business Services (guard services, photofinishing labs, news syndicates, etc.)
1620	Heavy Construction (bridges, pipeline, sewer, etc.)	4890	Telegraph Communication					D. Repair Services	
1710	Plumbing, Heating, Air Conditioning		Radio and Television Broadcasting	5810	Restaurants — with alcohol licenses		7510	Automotive Rentals and Leasing	
1720	Painting, Paper Hanging, Decorating	4910	Other Communication Services (cable television, satellite, etc.)	5810	Restaurants — without alcohol licenses		7520	Automotive Parking	
1730	Electrical Work	4930	7. ELECTRICAL, GAS, AND SANITARY SERVICES	5813	Taverns		7530	Automotive Repair Shops	
1740	Masonry, Stonework, Plastering, Tile		Electric Companies and Systems	5813	Miscellaneous Retail Stores		7540	Automotive Services, except Repairs (car washes, diagnostic centers)	
1750	Carpentry and Flooring	4940	Gas Companies and Systems	5310	Department Stores		7620	Electrical Repair Shops, except Radio and TV	
1760	Roofing and Sheet Metal	4950	Combination Gas and Electric Companies	5330	Other General Merchandise Stores		7622	Radio and TV Repair Shops	
1770	Concrete Work		Water Supply	5910	Drug Stores — with alcohol licenses		7640	Reupholstery and Furniture Repair	
1780	Water Well Drilling		Sanitary Services (sewerage systems, rubbish collection, etc.)	5912	Drug Stores — without alcohol licenses		7690	Miscellaneous Repair Services	
1790	Miscellaneous Special Trade Contractors	5010	8. WHOLESALE TRADE	5920	Liquor Stores		E. Amusement and Recreation		
4.	MANUFACTURING	5020	Motor Vehicles and Automotive Parts and Supplies	5930	Used Merchandise Stores		7810	Motion Pictures Production or Distribution	
A.	Food and Kindred Products	5030	Furniture and Home Furnishings	5930	Sporting Goods and Bicycle Stores		7820	Motion Picture Theaters	
2010	Meat Products	5040	Lumber and Construction Materials	5942	Book and Stationery Stores		7830	Video Tape Rentals	
2020	Dairy Products		Sporting, Recreational, Photographic, Hobby Goods, Toys, and Supplies	5944	Jewelry Stores		7910	Dance Studios, Schools, and Halls	
2030	Canned and Preserved Fruits, Vegetables, and Seafoods	5050	Metals and Minerals, except Petroleum and Scrap	5945	Hobby, Toy, and Game Shops		7930	Bowling Alleys — with alcohol licenses	
2040	Grain Mill Products	5060	Electrical Goods	5946	Camera and Photographic Supply Stores		7933	Bowling Alleys — without alcohol licenses	
2080	Beverages	5070	Hardware, Plumbing, and Heating Equipment and Supplies				7940	Professional Sports and Racetracks	
2090	Other Food Products		Machinery, Equipment, and Supplies	5947	Gift, Novelty, and Souvenir Shops		7991	Physical Fitness Facilities	
B.	Machinery, except Electrical	5080	Miscellaneous Durable Goods	5948	Luggage and Leather Goods Stores		7992	Public Golf Courses	
3510	Engines and Turbines	5090	Paper and Paper Products	5949	Sewing, Needlework, and Piece Goods Stores		7993	Coin-Operated Amusement Devices and Arcades	
3520	Farm and Garden Machinery and Equipment	5120	Drugs, Drug Proprietaries, and Druggists' Sundries				7996	Amusement Parks	
3530	Construction, Mining, and Materials Handling Machinery and Equipment	5130	Apparel, Piece Goods, and Notions	5961	Catalog and Mail Order Houses		7997	Private Sports and Recreation Clubs	
3540	Metalworking Machinery and Equipment	5140	Groceries and Related Products	5962	Vending Machine Operators		7999	Other Amusement and Recreation	
3550	Special Industry Machinery, except Metalworking Machinery	5150	Farm-Product Raw Materials	5963	Direct Selling (telephone and door-to-door)			F. Medical and Health Services	
3560	General Industrial Machinery and Equipment	5160	Chemicals and Allied Products				8010	Doctors Offices and Clinics	
3590	Other Machinery, except Electrical	5170	Petroleum and Petroleum Products	6000	Depository Institutions (banks, credit unions, savings and loans)		8020	Dentists Offices and Clinics	
C.	Other Manufacturing	5180	Alcoholic Beverages	6100	Nondepository Credit Institutions (agricultural, business, and personal credit)		8040	Health Practitioners Offices	
2100	Tobacco Manufacturers	5190	Miscellaneous Nondurable Goods				8050	Nursing Homes and Personal Care Facilities	
2200	Textile Mill Products		9. RETAIL TRADE	6200	Security and Commodity Brokers		8060	Hospitals	
2300	Apparel and Other Fabricated Textile Products	5210	A. Building Materials, Hardware, Garden Supply, and Mobile Home Dealers	6300	Insurance Companies		8090	Other Health Care Services	
2400	Lumber and Wood Products, except Furniture	5230	Lumber and Other Building Materials	6400	Insurance Agents, Brokers, and Service		G. Other Services		
2500	Furniture and Fixtures	5250	Paint, Glass, and Wallpaper Stores				8100	Legal Services (attorneys, law firms)	
2600	Paper and Allied Products	5260	Hardware Stores	6510	Real Estate Operators and Lessors		8200	Educational Services (schools, libraries, etc.)	
2700	Printing, Publishing, and Allied Industries	5270	Retail Nurseries, Lawn, and Garden Mobile Home Dealers	6530	Real Estate Agents and Managers		8300	Social Services (day care, job training, vocational rehab., etc.)	
2800	Chemicals and Allied Products		B. Food Stores	6540	Title Abstract Companies		8400	Museums, Art Galleries, and Botanical Gardens	
2900	Petroleum Refining and Related Products	5410	Grocery Stores — without alcohol license	6550	Subdividers and Developers		8600	Non-Profit Membership Organizations — with alcohol licenses (business, civic, social, fraternal associations, etc.)	
3000	Rubber and Miscellaneous Plastic Products	5420	Grocery Stores — with alcohol license	6700	Holding and Other Investment Companies (investment trusts, patent owners, investment clubs)			Non-Profit Membership Organizations — without alcohol licenses	
3100	Leather and Leather Products	5430	Meat and Fish Markets				8610	Engineering, Architectural, and Surveying Services	
3200	Stone, Clay, Glass, and Concrete Products	5440	Fruit and Vegetable Markets	7000	Hotels, Motels, Resorts — with alcohol licenses		8710	Accounting, Auditing, and Book-keeping Services	
3300	Primary Metal Industries	5450	Candy, Nut, and Confectionery Stores	7010	Hotels, Motels, Resorts — without alcohol licenses		8720	Research, Development, and Testing Services	
3400	Fabricated Metal Products, except Machinery and Transportation Equipment	5460	Dairy Products Stores				8730	Management, Consulting, and Public Relations	
3600	Electrical and Electronic Machinery, Equipment, and Supplies	5490	Retail Bakeries				8990	Services Not Elsewhere Classified	
			Miscellaneous Food Stores (health food, coffee, etc.)	7032	Sporting and Recreational Camps				
			C. Automotive Dealers and Gasoline Service Stations	7033	Trailer Parks and Camping Facilities				
			Motor Vehicle Dealers — New and Used	7040	Other Lodging Places				
			Motor Vehicles (used only)						
			Tire, Battery, and Accessory Stores	7210	B. Personal Services				
				7220	Laundry, Cleaning, and Garment Services				
					Photographic Studios				

Purpose of Form

Tax-exempt organizations and certain individual retirement arrangements (IRAs) use Form 4T to report their unrelated business taxable income; to compute their Wisconsin franchise or income tax liability; and to figure their temporary recycling surcharge.

Who Must File

- Organizations exempt from Wisconsin income taxation under sec. 71.26(1)(a) or 71.45(1), Wis. Stats., that have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and do business in Wisconsin.
- Trusts exempt from federal income tax under Internal Revenue Code (IRC) section 501(a) that have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and have income from Wisconsin sources, such as business transacted or property located in Wisconsin.
- IRAs described in IRC section 408(a) that have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and have income from Wisconsin sources, such as business transacted or property located in Wisconsin.

“Gross income” of a manufacturing, merchandising, or mining business is the total receipts or sales, less the cost of goods sold, plus the gross income from other sources that is includable in unrelated business taxable income.

Who Is Not Required to File

- Exempt organizations that aren't subject to tax on unrelated business taxable income under IRC section 511 and aren't required to file federal Form 990-T.
- Employee benefit plans established by an employer engaged in or affecting interstate commerce or by an employee organization that represents employees engaged in or affecting interstate commerce. This exception doesn't apply to government plans, church plans not electing under the vesting, etc., provisions, worker's compensation plans, non-U.S. plans primarily for nonresident aliens, and “excess benefit plans.”
- The State of Wisconsin, including the University of Wisconsin System, or any county, village, school district, or other political unit of the State of Wisconsin.
- Credit unions.

Temporary Recycling Surcharge

For taxable years ending after April 1, 1991, and ending before April 1, 1999, exempt organizations that must file Wisconsin Form 4T are subject to a temporary recycling surcharge, with certain exceptions.

The surcharge doesn't apply to:

- Corporations that have less than \$4,000 of total receipts from all unrelated trade or business activities for federal income tax purposes.

“Total receipts from all unrelated trade or business activities” means gross receipts, gross sales, gross dividends, gross interest income, gross rents, gross royalties, the gross sales price from the disposition of capital and business assets, and all other receipts that are included in unrelated business taxable income for federal income tax purposes.

- Trusts not engaged in farming with less than \$4,000 of gross receipts from all unrelated trade or business activities for federal income tax purposes.
- Trusts engaged solely in farming with less than \$1,000 of net farm profit for federal income tax purposes.
- Trusts engaged in both farming and other unrelated trade or business activities with less than \$4,000 of gross receipts from all nonfarm trade or business activities for federal income tax purposes *and* less than \$1,000 of net farm profit for federal income tax purposes.
- Trusts and IRAs whose entire unrelated business taxable income was passed through from partnerships, provided the partnerships paid any temporary recycling surcharge due on the income.

For more information, see Publication 400, *Wisconsin's Temporary Recycling Surcharge*, which may be obtained from any Department of Revenue office.

Where to Obtain Forms

If you need forms, call (608) 266-1961 or write to the Shipping and Mailing Section, Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903.

Where to Obtain Assistance

If you need help in preparing Form 4T, call (608) 266-2772 or write to the Audit Bureau, Wisconsin Department of Revenue, P.O. Box 8906, Madison, WI 53708-8906.

Period Covered by Return

The return must cover the same period as the exempt organization's federal business income tax return, Form 990-T. A 1996 Wisconsin return must be filed by an exempt organization for calendar year 1996 or a fiscal year that begins in 1996.

A fiscal year may end only on the last day of a month. However, exempt organizations reporting on a 52 to 53 week period for federal tax purposes must file on the same reporting period for Wisconsin. The Department of Revenue will consider the reporting period as ending on the last day of the month closest to the end of the 52 to 53 week period for purposes of due dates, extensions, and assessments of interest and penalties.

Change in Accounting Period

Any change in accounting period made for federal purposes must also be made for Wisconsin purposes. Attach to the Wisconsin return, for the first taxable year for which the change applies, a copy of the Internal Revenue Service's notice of approval of accounting period change if the IRS's approval is required or an explanation of the change if the IRS's approval isn't required.

Accounting Methods

In computing unrelated business taxable income, the method of accounting must be the same method used in computing federal unrelated business taxable income. However, if the method used for federal purposes isn't authorized under the Internal Revenue Code in effect for Wisconsin purposes, use a method authorized under the Internal Revenue Code in effect for Wisconsin.

Change in Accounting Method

A change in accounting method made for federal purposes must also be made for Wisconsin purposes, unless the change isn't authorized under the Internal Revenue Code in effect for Wisconsin. Adjustments required federally as a result of a change made while an exempt corporation is subject to Wisconsin taxation must also be made for Wisconsin purposes, except in the last year that an exempt corporation is subject to taxation by Wisconsin it must take into account all remaining adjustments required.

Attach to the Wisconsin return, for the first taxable year for which the change applies, either a copy of the application for change in accounting method filed with the Internal Revenue Service and a copy of the IRS's consent if the IRS's approval is required or an explanation of the change if the IRS's approval isn't required.

Elections

As explained above, an exempt corporation can't make different elections for federal and Wisconsin purposes with respect to accounting periods and accounting methods, unless the federal method isn't permitted under the Internal Revenue Code in effect for Wisconsin. In situations where an exempt organization has an option under the Internal Revenue Code and the IRS doesn't consider that option to be a method of accounting, a different election may be made for Wisconsin than that made for federal purposes. If federal law specifies the manner or time period in which an election must be made, those requirements also apply for Wisconsin purposes.

If a different election is made, an adjustment(s) is required on the Wisconsin return to account for the difference. Exempt organizations taxable as trusts enter such adjustments on Schedule V and/or Schedule W. Exempt organizations taxable as corporations should account for such differences on Form 4T, line 1.

When to File

Generally, an exempt organization must file Form 4T by the 15th day of the 5th month following the close of its taxable year. However, an employee's trust defined in IRC section 401(a) and an IRA must file Form 4T by the 15th day of the 4th month following the close of the taxable year. If a return is filed late, without an extension, the exempt organization may be subject to penalties and interest.

Caution: The due date for paying franchise or income tax and the temporary recycling surcharge is explained below.

Extension of Time to File

If you are requesting an extension of time to file your federal income tax return, the following treatment applies:

- For exempt organizations taxable as corporations, any extension allowed by the Internal Revenue Service for filing the federal return automatically extends the Wisconsin due date to 30 days after the federal extended due date. *You don't need to submit either a copy of the federal extension or an application for a Wisconsin extension to the department by the original due date of your return.* However, you must attach a copy of the federal extension to the Wisconsin return that you file.
- For exempt organizations taxable as trusts, any extension allowed by the Internal Revenue Service for filing the federal return automatically extends the Wisconsin due date to the federal due date. You must attach a copy of the federal extension to the Wisconsin return that you file.

If you aren't requesting a federal extension, but you need additional time for Wisconsin, you may obtain a Wisconsin extension as follows:

- Exempt organizations taxable as corporations may request a 30-day extension by submitting Wisconsin Form IC-830, Application for Extension of Time to File, to the department on or before the original due date of the return.
- Exempt organizations taxable as trusts may obtain an extension allowable under federal law by (1) estimating their 1996 Wisconsin tax and paying the amount they will owe by the unextended due date of their return, and (2) attaching to Form 4T a completed copy of the appropriate federal extension application form or a statement explaining which federal extension provision is being used.

Where to File

Mail Form 4T to the Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908.

When to Pay Franchise or Income Tax and Temporary Recycling Surcharge

The franchise or income tax and temporary recycling surcharge must be paid by the 15th day of the 5th month (15th day of the 4th month for employees' trusts and IRAs) following the close of the taxable period, regardless of the due date of the return. Exempt organizations may be required to make quarterly estimated payments to prepay their franchise or income tax and temporary recycling surcharge.

An extension for filing the return doesn't extend the time to pay the franchise or income tax and temporary recycling surcharge. Interest will be charged on the tax and surcharge not paid by the original due date. You can avoid interest charges during the extension period by paying the tax and surcharge due by the original due date. Submit your payment with Wisconsin Form 4-ES, Corporation Estimated Tax Voucher.

During the extension period, 12% annual interest generally applies to the unpaid tax and surcharge. However, if the sum of the net tax and surcharge shown on the return is \$500 or more, 12% annual interest applies only to 10% of the net tax and surcharge. Interest of 18% per year applies to the remainder of the unpaid tax and surcharge. See Form 4U, Part II.

Payment of Estimated Franchise or Income Tax and Temporary Recycling Surcharge

Exempt organizations that expect the sum of their franchise or income tax due (tax minus credits) and temporary recycling surcharge to be \$500 or more generally must make quarterly estimated tax payments using Wisconsin Form 4-ES. Failure to make required estimated tax and surcharge payments may result in an interest charge.

An exempt organization that overpaid its estimated tax and surcharge may apply for a refund *before* filing its tax return if its overpayment is (1) at least 10% of the expected Wisconsin franchise or income tax and surcharge liability and (2) at least \$500. To apply, file Wisconsin Form 4466W, Corporation Application for Quick Refund of Overpayment of Estimated Tax, after the end of the taxable year and before the exempt organization files its tax return. **Do not** file Form 4466W at the same time as your tax return.

An exempt organization that has a tax or surcharge due when filing its tax return as a result of receiving a “quick refund” will be charged 12% annual interest on the amount of unpaid tax and surcharge from the date the refund is issued to the earlier of the 15th day of the 5th month (15th day of the 4th month for employees’ trusts and IRAs) following the close of the taxable year or the date the tax and surcharge liability is paid. Any tax and surcharge that remains unpaid after the unextended due date of the tax return continues to be subject to 18% or 12% annual interest, as appropriate.

Information Returns That May Be Required

Form 9b Report of rents, royalties, and miscellaneous compensation paid to individuals. (Note: You may use federal Forms 1099 instead of Forms 9b. Mail Forms 9b or 1099 to the Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908.)

If you must file federal information returns on magnetic media and you file at least 250 Forms 9b with Wisconsin, you generally must file Forms 9b on magnetic media. For more information, call (608) 267-3327 or write to the Bureau of Information Systems, Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903.

Internal Revenue Service Adjustments and Amended Returns

If an exempt organization’s federal tax return is adjusted by the Internal Revenue Service and such adjustments affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net operating loss carryforward, or a Wisconsin capital loss carryforward, you must report such adjustments to the Department of Revenue within 90 days after they become final.

If an exempt organization files an amended federal return and the changes affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net operating loss carryforward, or a Wisconsin capital loss carryforward, you must file an amended Wisconsin return with the Department of Revenue within 90 days after filing the amended federal return. To file an amended Wisconsin return, an exempt organization should use Form 4T, clearly marked “Amended return” at the top of the form. Attach to the amended return an explanation of the changes made and the reasons for the changes. Also attach a worksheet showing how you figured your additional refund or additional amount owed.

Send a copy of the final federal audit reports and amended returns to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991. Don’t attach these items to the tax return for the current year.

Wisconsin State, County and Stadium Use Tax

Exempt organizations that don’t hold a Wisconsin Certificate of Exempt Status (CES#) and purchase taxable tangible personal property or taxable services for storage, use, or consumption in (1) Wisconsin, (2) a county that has adopted the 0.5% county tax, or (3) a county that is within the stadium district (Milwaukee, Ozaukee, Racine, Washington, and Waukesha counties) that has adopted the 0.1% stadium tax without payment of a state, county and stadium sales or use tax may owe Wisconsin state, county and stadium use tax and be required to file a Wisconsin sales and use tax return. For more information or forms, call (608) 266-2776 or write to the Compliance Bureau, Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708-8902.

Penalties for Not Filing or Filing Incorrect Returns

If you don’t file a Form 4T that you are required to file, or if you file an incorrect Form 4T due to negligence or fraud, interest and penalties may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties may be as much as 100% of the amount of tax not reported on the return. Criminal penalties for filing a false return include a fine of up to \$10,000 and imprisonment.

Line-by-Line Instructions

You must complete page 1 of Form 4T and make appropriate entries in the schedules on page 2. (The numbering corresponds with the line numbers on Form 4T, page 1, unless otherwise indicated.)

Caution: The Internal Revenue Service hasn't finalized the 1996 federal Form 990-T at the time of this printing. Therefore, federal line numbers referred to on Form 4T and in these instructions may change.

Rounding Off to Whole Dollars

Cents may be rounded to the nearest whole dollar by eliminating amounts less than 50 cents and increasing amounts from 50 cents through 99 cents to the next higher dollar.

■ **Period Covered** — File the 1996 return for calendar year 1996 and fiscal years that begin in 1996. For a fiscal year or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form.

■ **Name and Address** — If you received a mailing label with the exempt organization's name and address, place it in this area. Make any necessary corrections on the label.

If you didn't receive a label, print or type the exempt organization's name and address. Indicate a change in the organization's name or address from that shown on last year's Wisconsin return filed by checking the appropriate box.

■ **A. Federal Employer Identification Number** — Enter the exempt organization's federal employer identification number (EIN). If you haven't yet applied for a federal EIN, you may do so by filing federal Form SS-4 with the Internal Revenue Service. (Exempt organizations reporting federally to the Kansas City Service Center may obtain an EIN by calling (816) 926-5999.)

■ **B. Seller's Permit or Use Tax Number** — Enter the exempt organization's Wisconsin seller's permit, use tax, or consumer's use tax number, if applicable.

■ **C. Wisconsin Employer Identification Number** — Enter the exempt organization's Wisconsin employer identification (withholding) number.

■ **D. Wisconsin Business Activity Code** — Enter the exempt organization's Wisconsin business code from the table on back of the front cover of this booklet. Don't enter the federal unrelated business activity code.

■ **E. Type of Organization** — Check the box that indicates how the organization will be taxed.

■ **F. Name of Trustee** — Enter the name of the trustee if the organization is taxable as a trust.

■ **G. State and Year of Incorporation** — Enter the state under whose laws the exempt organization is organized and the year of incorporation (or creation).

■ **H. First Return, Final Return, Short Period - Change in Accounting Period, and Short Period - Stock Purchase or Sale** — If this is the first year that an exempt organization

is filing a Wisconsin return because it wasn't in existence or didn't do business in Wisconsin in prior years, check the "First return" box. If the exempt organization ceased to exist or withdrew from Wisconsin during the year, check the "Final return" box. Indicate that a short period return is being filed due to a change in the exempt organization's accounting period or a stock purchase or sale by checking the appropriate box.

■ **I. Amended Return** — If this is an amended return, check the box.

IMPORTANT — The Wisconsin unrelated business franchise and income tax law is federalized; that is, based on the federal Internal Revenue Code. Although federal unrelated business taxable income is indicated as the starting point on the Wisconsin return, Wisconsin unrelated business taxable income must be determined by using the Internal Revenue Code as amended to December 31, 1995.

Federal law changes enacted after December 31, 1995, generally won't apply for Wisconsin purposes unless subsequently adopted by the Wisconsin Legislature, except for depreciation and amortization as noted below.

For assets placed in service in 1996, you may compute depreciation or amortization under the same method as for federal purposes, rather than under the Internal Revenue Code as amended to December 31, 1995.

Note: An asset placed in service prior to January 1, 1996, must continue to be depreciated or amortized under the method allowable for Wisconsin purposes for the year in which it was placed in service.

Adjustments may be necessary to account for differences between amounts reportable for federal and Wisconsin purposes. Exempt organizations taxable as trusts must show these adjustments on Schedule V and/or Schedule W. Exempt organizations taxable as corporations should see the instructions for line 1 below.

CAUTION: Exempt organizations taxable as trusts must skip lines 1 through 10 and begin on line 11.

■ **Line 1. Federal Unrelated Business Taxable Income** — Exempt organizations taxable as corporations enter the amount from federal Form 990-T, line 34. This is federal unrelated business taxable income after the net operating loss deduction and special deductions. Addition and subtraction modifications generally aren't made for exempt organizations taxable as corporations.

Note: Show losses by putting the amount in parentheses.

Caution: If any changes to the Internal Revenue Code enacted after December 31, 1995, affect the computation of federal unrelated business taxable income but don't apply for Wisconsin purposes, recompute the amount on Form 990-T, line 34. Enter the recomputed unrelated business taxable income on Form 4T, line 1. Attach a schedule to Form 4T showing your computation.

■ **Lines 2 through 7. Apportionment Data** — If using the apportionment method, complete Wisconsin Form 4B and enter the amounts requested. See the instructions for Form 4B (page 10). If using the separate accounting method, don't complete lines 2 through 6. Instead, see the instructions for Separate Accounting Data (page 13) and enter the Wisconsin unrelated business taxable income on line 7.

Note: Exempt organizations whose federal unrelated business taxable income, reported on line 1 of Form 4T, is attributable to business engaged solely in Wisconsin, do not need to complete lines 2 through 6. Instead, enter the amount reported on line 1, on line 7.

■ **Line 8. Gross Tax** — Enter 7.9% of the Wisconsin unrelated business taxable income reported on line 7.

■ **Line 9. Nonrefundable Credits** — Complete Schedule X, page 2, and enter the total available credit on Form 4T, line 9.

For purposes of determining the carryover (if any) of each credit, they must be applied against the gross tax in the following order:

1. Manufacturer's sales tax credit
2. Research expense credit
3. Development and enterprise zone research credits
4. Research facilities credit
5. Community development finance credit
6. Enterprise zone jobs credit
7. Enterprise zone sales tax credit
8. Development and enterprise zone investment credits
9. Development and enterprise zone location credits
10. Development and enterprise zone day care credits
11. Development and enterprise zone environmental remediation credits
12. Supplement to federal historic rehabilitation tax credit

Schedule X

Line 1. **Manufacturer's Sales Tax Credit** — Enter the available manufacturer's sales tax credit.

Exempt corporations that are engaged in manufacturing in Wisconsin as an unrelated trade or business activity may claim a credit for Wisconsin state, county, and stadium sales and use tax paid on fuel and electricity. Manufacturing has the meaning designated in sec. 77.54(6m), Wis. Stats., which states in part: " 'manufacturing' is the production by machinery of a new article with a different form, use and name from existing materials by a process popularly regarded as manufacturing." The Wisconsin state (and county and stadium, if applicable) sales or use tax must have been paid on fuel and electricity purchased for consumption in manufacturing in Wisconsin in the unrelated trade or business activity.

The credit is a nonrefundable credit, but to the extent not offset by the tax liability for the current year, may be offset against the tax liability of the subsequent year and each succeeding year for up to 15 years.

For information on how to compute the credit, obtain the 1996 Wisconsin Form 4 and instructions. Figure the credit as explained in the instructions for Form 4, Schedule Z. However, the amounts that may be used to compute the credit must be from an unrelated trade or business activity. Attach to Form 4T a schedule similar to Form 4, Schedule Z, showing how you computed the credit.

Line 2. **Research Expense Credit** — Complete Wisconsin Schedule R, Wisconsin Research Credits, and enter the credit from Schedule R, line 16.

Exempt corporations that increase qualified research expenses in Wisconsin as part of an unrelated trade or business activity may claim a credit.

Line 3. **Development and Enterprise Zone Research Credits** — Enter the development zone research credit from Schedule DC, line 26, and the enterprise zone research credit from Schedule EC, line 29.

Exempt corporations that increase qualified research expenses in a Wisconsin development or enterprise zone as part of an unrelated trade or business may claim these credits.

The Wisconsin Department of Commerce administers the Wisconsin development and enterprise zone programs. For more information about the program, write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970 or call (608) 267-2045.

Line 4. **Research Facilities Credit** — Complete Schedule R, Wisconsin Research Credits, and enter the credit from Schedule R, line 20.

Exempt corporations that incur expenses to construct and equip new research facilities in Wisconsin or to expand existing facilities in Wisconsin as part of an unrelated trade or business activity may claim a credit.

Line 5. **Community Development Finance Credit** — Enter the available community development finance credit.

Exempt corporations that make contributions to the Wisconsin Housing and Economic Development Authority and, in the same year, purchase common stock in the Wisconsin Community Development Finance Company as part of an unrelated trade or business activity may claim a credit.

The credit is nonrefundable and is equal to 75% of the purchase price of the stock, but may not exceed 75% of the amount that was contributed to the Wisconsin Community Development Finance Authority. Any unused credit may be offset against tax liabilities of subsequent years for up to 15 years.

Line 6. **Enterprise Zone Jobs Credit** — Enter the enterprise zone jobs credit from Schedule EC, line 89.

Exempt organizations that hire persons from targeted groups to work in a Wisconsin enterprise zone may claim a credit.

Line 7. Enterprise Zone Sales Tax Credit — Enter the enterprise zone sales tax credit from Schedule EC, line 91.

Exempt corporations that invest in certain assets for use in their unrelated trade or business in a Wisconsin enterprise zone may claim a credit.

Line 8. Development and Enterprise Zone Investment Credits — Enter the development zone investment credit from Schedule DC, line 82, and the enterprise zone investment credit from Schedule EC, line 93.

Exempt corporations that invest in certain kinds of assets for use in their unrelated trade or business in a Wisconsin development or enterprise zone may claim a credit.

Line 9. Development and Enterprise Zone Location Credits — Enter the development zone location credit from Schedule DC, line 84 and the enterprise zone location credit from Schedule EC, line 95.

Exempt corporations that invest in real property located in a Wisconsin development or enterprise zone for use in an unrelated trade or business may claim a credit.

Line 10. Development and Enterprise Zone Day Care Credits — Enter the development zone day care credit from Schedule DC, line 86, and the enterprise zone day care credit from Schedule EC, line 97.

Exempt organizations that provide day care center benefits to certain employees who are members of targeted groups and work in a Wisconsin development or enterprise zone may claim a credit.

Line 11. Development and Enterprise Zone Environmental Remediation Credits — Enter the development zone environmental remediation credit from Schedule DC, line 88, and the enterprise zone environmental remediation credit from Schedule EC, line 99.

Exempt organizations that remove or contain certain environmental pollution or restore soil or groundwater that is affected by environmental pollution in a Wisconsin development or enterprise zone may claim a credit.

Note: Each of these credits (items 1 through 11) must be included as income in the year computed. This is true whether the entire amount of the credits can be claimed during the taxable year or is carried forward to subsequent years.

For example, Exempt Entity A computes a manufacturer's sales tax credit in March 1997, while preparing its calendar year 1996 Form 4T. Part of the credit computed will be claimed on its 1996 Form 4T and used to reduce its tax liability to zero, while the remaining amount will be carried forward to subsequent years. Exempt Entity A must report as income on its 1996 Form 4T, the entire credit computed in March 1997, even though part of the credit is being carried forward to subsequent years.

Line 12. Supplement to Federal Historic Rehabilitation Tax Credit — Complete Wisconsin Schedule HR, Wisconsin

Historic Rehabilitation Credits, and enter the credit from Schedule HR, line 7.

Exempt corporations that rehabilitate certified historic structures located in Wisconsin and used for unrelated trade or business purposes may claim a credit.

The State Historical Society of Wisconsin administers the historic preservation program. For more information about this program, write to the Division of Historic Preservation, State Historical Society of Wisconsin, 816 State Street, Madison, WI 53706-1488 or call (608) 264-6500.

Line 13. Add lines 1 through 12. This is the total available nonrefundable credits.

■ **Line 10. Net Tax** — Subtract line 9 from line 8. If line 9 is more than line 8, enter zero.

CAUTION: Exempt organizations taxable as corporations must skip lines 11 through 18 and go on to line 19.

■ **Line 11. Federal Unrelated Business Taxable Income** — Exempt organizations taxable as trusts enter the amount from federal Form 990-T, line 34. This is federal unrelated business taxable income after the net operating loss deduction and special deductions.

Note: Show losses by putting the amount in parentheses.

Caution: If any changes to the Internal Revenue Code enacted after December 31, 1995, affect the computation of federal unrelated business taxable income but don't apply for Wisconsin purposes, make adjustments on Schedule V and/or Schedule W, as appropriate, to account for the differences.

■ **Line 12. Additions** — Federal unrelated business taxable income on Form 4T, line 11, may include items that aren't deductible for Wisconsin tax purposes, or it may not include items that are taxable for Wisconsin tax purposes. Complete Schedule V, page 2, and enter the total.

Schedule V

Line 1. Enter interest income, less related expenses, received on state and municipal obligations that was excluded from federal unrelated business taxable income, except interest which is by law exempt from Wisconsin taxation (such as interest from obligations of the government of Puerto Rico). Enter only the state or municipal interest that is considered unrelated business taxable income.

Line 2. Enter the amount of taxes deducted from federal unrelated business taxable income under IRC section 164.

Line 3. If federal unrelated business taxable income includes capital gains and/or losses, complete Wisconsin Schedule WD (Form 2) to determine if an adjustment is necessary to arrive at Wisconsin unrelated business taxable income.

For example, an adjustment may be required because Wisconsin law limits deductions for net capital losses to \$500. You may obtain Wisconsin Schedule WD (Form 2) from any Department of Revenue office.

Line 4. Enter the amount of any federal net operating loss carryover.

Line 5. Enter any transitional adjustments required by sec. 71.05(13), Wis. Stats., to account for differences between the federal and Wisconsin bases of changing basis assets (those subject to depreciation or amortization). Attach a schedule showing the computation of each transitional adjustment made.

Line 6. Enter the development zone credits computed (from 1996 Schedule DC, lines 8, 14, 32, 38, 44, and 50) to the extent that the amounts aren't included in federal unrelated business taxable income.

Line 7. Enter the enterprise zone credits computed (from 1996 Schedule EC, lines 7, 15, 35, 41, 47, and 53) to the extent the amounts aren't included in federal unrelated business taxable income.

Line 8. Enter the farmland preservation credit and farmland tax relief credit received during the taxable year that aren't included in federal unrelated business taxable income.

Line 9. Enter any other amount subject to Wisconsin taxation, less any amount allocable to it, which has been excluded or deducted in the computation of federal unrelated business taxable income.

■ **Line 14. Subtractions** — Federal unrelated business taxable income on Form 4T, line 11, may not include items that are deductible for Wisconsin tax purposes, or it may include items that aren't taxable for Wisconsin tax purposes. Complete Schedule W, page 2, and enter the total.

Schedule W

Line 1. Enter interest and dividend income, less related expenses, received on obligations and certain securities of the United States government that was included in federal unrelated business taxable income and is exempt from state income taxation.

Line 2. If federal unrelated business taxable income includes capital gains and/or losses, complete Wisconsin Schedule WD (Form 2) to determine if an adjustment is necessary to arrive at Wisconsin unrelated business taxable income.

For example, an adjustment may be required because Wisconsin law allows an exclusion of 60% of the net capital gain from assets held more than one year. You may obtain Schedule WD (Form 2) from any Department of Revenue office.

Line 3. Enter the amount of any Wisconsin net operating loss carryforward. The Wisconsin net operating loss is the federal

net operating loss plus or minus modifications required for Wisconsin tax purposes. Net operating losses from years before the exempt organization became subject to Wisconsin income taxation can't be included on line 3.

Line 4. Enter any transitional adjustment required by sec. 71.05(13), Wis. Stats., to account for differences between the federal and Wisconsin bases of changing basis assets (those subject to depreciation or amortization). Attach a schedule showing the computation of each transitional adjustment.

Line 5. Enter any amount not subject to Wisconsin taxation that was included in federal unrelated business taxable income or any deduction allowed for Wisconsin that wasn't deducted federally (such as development or enterprise zone investment credit recaptured).

■ **Line 16. Gross Tax** — Figure the tax on the Wisconsin unrelated business taxable income on line 15 using the tax table that appears on pages 14 and 15.

■ **Line 17. Nonrefundable Credits** — Complete Schedule X, page 2, and enter the total available credit on Form 4T, line 17.

Schedule X

Caution: *Don't enter amounts on Schedule X, lines 1 through 5. These credits are available only to exempt organizations taxable as corporations.*

For purposes of determining the carryover (if any) of each credit, they must be applied against the gross tax in the following order:

1. Enterprise zone jobs credit
2. Enterprise zone sales tax credit
3. Development and enterprise zone investment credits
4. Development and enterprise zone location credits
5. Development and enterprise zone day care credits
6. Development and enterprise zone environmental remediation credits
7. Supplement to federal historic rehabilitation tax credit

Line 6. Enterprise Zone Jobs Credit — Enter the enterprise zone jobs credit from Schedule EC, line 66.

Exempt trusts that hire persons from targeted groups to work in a Wisconsin enterprise zone may claim a credit.

The Wisconsin Department of Commerce administers the Wisconsin development and enterprise zone programs. For more information about the program, write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970 or call (608) 267-2045.

Line 7. Enterprise Zone Sales Tax Credit — Enter the enterprise zone sales tax credit from Schedule EC, line 68.

Exempt trusts that invest in certain assets for use in their unrelated trade or business in a Wisconsin enterprise zone may claim a credit.

Line 8. Development and Enterprise Zone Investment Credits — Enter the development zone investment credit from Schedule DC, line 63, and the enterprise zone investment credit from Schedule EC, line 70.

Exempt trusts that invest in certain kinds of assets for use in their unrelated trade or business in a Wisconsin development or enterprise zone may claim a credit.

Line 9. Development and Enterprise Zone Location Credits — Enter the development zone location credit from Schedule DC, line 65 and the enterprise zone location credit from Schedule EC, line 72.

Exempt trusts that invest in real property located in a Wisconsin development or enterprise zone for use in an unrelated trade or business may claim a credit.

Line 10. Development and Enterprise Zone Day Care Credits — Enter the development zone day care credit from Schedule DC, line 67, and the enterprise zone day care credit from Schedule EC, line 74.

Exempt trusts that provide day care center benefits to certain employees who are members of targeted groups and work in a Wisconsin development or enterprise zone may claim a credit.

Line 11. Development and Enterprise Zone Environmental Remediation Credits — Enter the development zone environmental remediation credit from Schedule DC, line 69, and the enterprise zone environmental remediation credit from Schedule EC, line 76.

Exempt trusts that remove or contain certain environmental pollution or restore soil or groundwater that is affected by environmental pollution in a Wisconsin development or enterprise zone may claim a credit.

Note: Each of these credits (items 6 through 11) must be included as income in the year computed. This is true whether the entire amount of the credits can be claimed during the taxable year or is carried forward to subsequent years.

For example, Trust A computes a development zone investment credit in March 1997, while preparing its calendar year 1996 Form 4T. Part of the credit computed will be claimed on its 1996 Form 4T, while the remaining amount will be carried forward to subsequent years. Trust A must report as income on its 1996 Form 4T, the entire credit computed in March 1997, even though part of the credit is being carried forward to subsequent years.

Line 12. Supplement to Federal Historic Rehabilitation Tax Credit — Complete Wisconsin Schedule HR, Wisconsin Historic Rehabilitation Credits, and enter the credit from Schedule HR, line 7.

Exempt trusts that rehabilitate certified historic structures located in Wisconsin and used for unrelated trade or business purposes may claim a credit.

The State Historical Society of Wisconsin administers the historic preservation program. For more information about this program, write to the Division of Historic Preservation, State Historical Society of Wisconsin, 816 State Street, Madison, WI 53706-1488 or call (608) 264-6500.

Line 13. Add lines 6 through 12. This is the total available nonrefundable credits.

■ **Line 18. Net Tax** — Subtract line 17 from line 16. If line 17 is more than line 16, enter zero.

■ **Line 19.** Enter the amount from line 10 or line 18, as appropriate.

■ **Line 20. Temporary Recycling Surcharge** — Figure the surcharge as explained below.

Exempt organizations taxable as corporations: Enter the greater of \$25 or 5.5% (.055) of the gross tax on line 8, but not more than \$9,800.

Note: The temporary recycling surcharge does not apply to exempt organizations taxable as corporations that have less than \$4,000 of total receipts from all unrelated trade or business activities for federal income tax purposes (as defined on page 1).

Exempt organizations taxable as trusts:

- If not engaged in farming, but with gross receipts from all unrelated trade or business activities for federal income tax purposes of at least \$4,000, enter the greater of \$25 or 0.4345% (.004345) of the Wisconsin unrelated business taxable income on line 15, but not more than \$9,800.
- If engaged solely in farming with a net farm profit of at least \$1,000 for federal income tax purposes, enter \$25.
- If engaged in both farming and other unrelated trade or business activities and gross receipts from all unrelated trade or business activities for federal income tax purposes are at least \$4,000 or net farm profit for federal income tax purpose is at least \$1,000, enter the **sum** of (1) the greater of \$25 or 0.4345% (.004345) of the Wisconsin nonfarm unrelated business taxable income on line 15, but not more than \$9,800, and (2) \$25, if the net farm profit for federal income tax purposes is at least \$1,000.

■ **Line 22. Estimated Tax Payments** — Enter estimated tax payments made or overpayments applied from a prior year's return. Subtract any "quick refund" applied for on Form 4466W.

Amended Return: If this is an amended return, enter the tax and temporary recycling surcharge previously paid.

■ **Line 23. Refundable Credits** — Complete Schedule Y, page 2, and enter the total available credit.

Schedule Y

Note: *Exempt organizations taxable as corporations don't enter an amount on Schedule Y, line 3. This credit is available only to exempt organizations taxable as trusts.*

Line 1. Farmland Preservation Credit — Complete Wisconsin Schedule FC, Wisconsin Farmland Preservation Credit Claim, and enter the credit from Schedule FC, line 16.

Exempt corporations organized under the laws of Wisconsin and Wisconsin resident trusts that own and operate Wisconsin farmland subject to agricultural use restrictions in the form of a zoning ordinance or a farmland preservation agreement, as provided in Chapter 91, Wis. Stats., may claim a credit.

Line 2. Farmland Tax Relief Credit — Complete Wisconsin Schedule FT, Wisconsin Farmland Tax Relief Credit, and enter the credit from Schedule FT, line 6.

Exempt corporations organized under the laws of Wisconsin and Wisconsin resident trusts that own farmland located in Wisconsin may claim a credit.

Note: The farmland credits must be included in income in the year of receipt.

Line 3. Net Income Tax Paid to Other States — Wisconsin resident trusts may claim a credit for income tax paid to another state or the District of Columbia, subject to the following requirements.

- a. The income taxed by the other state must be included in Wisconsin unrelated business taxable income.
- b. The credit claimed must be for the net amount of tax paid to the other state. (This may be more or less than the amount paid as estimated tax.)
- c. The amount of credit may not exceed the amount of Wisconsin tax shown on line 18.
- d. A copy of the other state's tax return must be submitted with Form 4T.

Line 4. Development Zone Jobs Credit — Complete Wisconsin Schedule DC, Wisconsin Development Zone Credits, and enter the credit from Schedule DC, line 8.

Exempt organizations that hire persons from targeted groups to work in a Wisconsin development zone may claim a credit.

Line 5. Development Zone Sales Tax Credit — Complete Schedule DC, Wisconsin Development Zone Credits, and enter the credit from Schedule DC, line 14.

Exempt organizations that invest in certain assets for use in their business in a Wisconsin development zone may claim a credit.

Note: The development zone credits must be included as income in the year computed.

Line 6. Add lines 1 through 5. This is the total available refundable credits.

■ **Line 25. Interest, Penalty, and Late Fee Due** — Enter any interest, penalty, and late fee due from Form 4U, line 17 or 26.

■ **Line 26. Tax Due** — If the total of lines 21 and 25 is larger than line 24, enter the amount owed. Attach your check to the front of Form 4T.

■ **Line 27. Overpayment** — If line 24 is larger than the total of lines 21 and 25, enter the overpayment.

■ **Line 28. 1997 Estimated Tax** — Enter the amount of any overpayment on line 27 that is to be credited to the exempt organization's 1997 estimated tax. The balance of any overpayment will be refunded.

■ **Line 30. Total Gross Receipts** — Enter the "total receipts from all unrelated trade or business activities" as that phrase is defined on page 1 of these instructions.

■ **Additional Information Required** — Answer questions 1 through 5 on back of Form 4T.

■ **Signatures** — An officer or trustee of the exempt organization must sign the form at the bottom of page 1. If the return is prepared by someone other than an employee of the exempt organization, the individual who prepared the return must sign the form, by hand, in the space provided for the preparer's signature and furnish the preparing firm's federal employer identification number, name, and address. A self-employed individual must enter "SSN" and his or her social security number in the space for the preparer's federal employer identification number.

■ **Attachments** — Attach a copy of each of the following documents:

- Your federal Form 990-T with all supporting schedules.
- Any other required Wisconsin forms, schedules, or statements.
- Any extension of time to file your return.

Amended Return: If this is an amended return, attach an explanation of the changes made and the reasons for the changes. Also attach a worksheet showing how you figured your additional refund or additional amount owed. Send the amended return to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991.

Form 4B — Apportionment Data

What Is Apportionment

Under the apportionment method, an exempt organization shows all income and deductions from unrelated trade or business activities for the organization as a whole and then assigns a part to Wisconsin according to a formula that determines Wisconsin unrelated business taxable income.

Who Must Use Apportionment

An exempt organization engaged in unrelated trade or business activities in and outside Wisconsin is required to report a portion of its total organization unrelated business taxable income to Wisconsin using the apportionment method if its Wisconsin operations are a part of a unitary business, unless the department gives permission to use separate accounting. To use the apportionment method, an exempt organization must have unrelated trade or business activity sufficient to create nexus in Wisconsin and at least one other state or foreign country.

“Nexus” means that an exempt organization’s unrelated trade or business activity is of such a degree that the state or foreign country has jurisdiction to impose an income tax or franchise tax measured by net income. Under Public Law 86-272, a state can’t impose an income tax or franchise tax based on net income on an exempt organization selling tangible personal property if the exempt organization’s only activity in the state is the solicitation of orders, which orders are approved outside the state and are filled by delivery from a point outside the state.

What Is a Unitary Business

A unitary business is one that operates as a unit and can’t be segregated into independently operating divisions or branches. The operations are integrated, and each division or branch is dependent upon or contributory to the operation of the business as a whole. It isn’t necessary that each division or branch operating in Wisconsin contribute to the activities of all divisions or branches outside Wisconsin.

What Is Nonapportionable Unrelated Business Taxable Income

Nonapportionable unrelated business taxable income is that income which is allocable directly to a particular state. It includes income or loss derived from the sale of nonbusiness real or tangible personal property or from rentals and royalties from nonbusiness real or tangible personal property in regard to an unrelated trade or business activity. This income is assigned to the state where the property is located.

Total nonapportionable unrelated business taxable income (loss) is removed from total organization unrelated business taxable income before the apportionment percentage is applied. The Wisconsin nonapportionable unrelated business taxable income (loss) is then combined with the Wisconsin apportionable unrelated business taxable income to arrive at Wisconsin unrelated business taxable income.

What Is the Apportionment Percentage

For unitary, multistate, exempt organizations, the apportionment percentage is determined by the weighted average of the following three ratios:

1. Wisconsin tangible property to total organization tangible property in regard to unrelated trade or business activities.
2. Wisconsin payroll to total organization payroll in regard to unrelated trade or business activities.
3. Wisconsin sales to total organization sales from unrelated trade or business activities. (This ratio is double-weighted.)

Line-by-Line Instructions for Form 4B

Note: Enter amounts on Form 4B relating only to the exempt organization’s unrelated trade or business activities. “Total company” refers to the unrelated trade or business activities of the entire exempt organization.

■ **Line 1.** Enter all profits and losses from disposals of nonbusiness tangible property in the appropriate column or columns. Such profits and losses are nonapportionable and follow the situs of the property.

■ **Line 2.** Enter rents and royalties received on nonbusiness tangible property in the appropriate column or columns. These are nonapportionable and follow the situs of the property.

■ **Line 3.** Enter any expenses that are directly or indirectly related to rents and royalties reported on line 2. Since such income is nonapportionable, the related expenses are nonapportionable.

■ **Line 5.** Enter the total net nonapportionable unrelated business taxable income or loss for both Wisconsin and the total company. Also, enter on Form 4T, line 2, the total company net nonapportionable unrelated business taxable income. Enter on Form 4T, line 6, the Wisconsin net nonapportionable unrelated business taxable income.

■ **Lines 6 through 13.** Enter the undepreciated original cost of tangible property owned and used in producing apportionable unrelated business taxable income at the beginning and at the end of the taxable year. Group the property into the general categories listed for both Wisconsin and the total company.

Don’t include construction in progress, idle property, property used in producing nonapportionable unrelated business taxable income or any other property not used in producing apportionable unrelated business taxable income. Since such property isn’t used in the production of apportionable unrelated business taxable income, it isn’t includable in the property factor.

Note: If any major acquisitions or dispositions occurred within the taxable year, the average monthly balances of property may be used (or required by the department) instead of the average of the beginning and ending balance. In this

case, attach a separate schedule showing the calculation rather than completing lines 6 through 13.

■ **Line 14.** Add lines 13a and 13b for Wisconsin property and for total company property, and divide each of these totals by 2. This is the average owned property for Wisconsin and the total company.

■ **Line 15.** Multiply the net annual rental for property used in the production of apportionable unrelated business taxable income by 8 and enter the result. “Net annual rental” is the annual rental paid less any annual rental received from subrentals unless this results in a negative or clearly inaccurate valuation. Net annual rental doesn’t include incidental day-to-day expenses such as hotel or motel accommodations, daily rentals of autos, or royalties based on extraction of natural resources.

If the taxable year covers a period of less than 12 months, the net rent paid for the short period must be annualized. However, if the rental term is for less than 12 months, the rent must be adjusted accordingly.

Leases are given the same treatment in computing the property factor as they are in computing unrelated business taxable income. Leases that have been capitalized in computing unrelated business taxable income are included as property owned and used for property factor purposes. All other lease payments are included in the rentals times 8 computation.

■ **Line 16.** Enter the total Wisconsin and total company property. Divide the Wisconsin property by the total company property and enter the percentage.

■ **Line 17.** Enter, for Wisconsin and the total company, the compensation paid to the company’s own employees for the performance of personal services. The compensation must be related to the production of apportionable unrelated business taxable income. Compensation related to the operation, maintenance, protection, or supervision of property used in the production of both apportionable and nonapportionable unrelated business taxable income or losses must be prorated, and only the portion related to the production of apportionable unrelated business taxable income is included for Wisconsin and the total company. Compensation includes wages, salaries, commissions, and any other form of remuneration paid to employees.

Compensation is paid in Wisconsin (included in the numerator of the payroll factor) if —

- The individual’s service is performed entirely in Wisconsin.
- The individual’s service is performed in and outside Wisconsin, but the service performed outside Wisconsin is incidental to the individual’s service in Wisconsin.
- A portion of the service is performed in Wisconsin and the base of operations of the individual is in Wisconsin.
- A portion of the service is performed in Wisconsin and, if there is no base of operations, the place from which the individual’s service is directed or controlled is in Wisconsin.

- A portion of the service is performed in Wisconsin and neither the base of operations of the individual nor the place from which the service is directed or controlled is in any state in which some part of the service is performed, but the individual’s residence is in Wisconsin.
- The individual is neither a resident of nor performs services in Wisconsin but is directed or controlled from an office in Wisconsin and returns to Wisconsin periodically for business purposes and the state in which the individual resides doesn’t have jurisdiction to impose franchise or income taxes on the employer.

An individual is considered to be performing a service in Wisconsin during the year if that individual spends any portion of at least 5 days during the exempt organization’s taxable year in Wisconsin performing services.

■ **Line 18.** Enter management or service fees paid to a related corporation for the performance of personal services. The fees must be related to the production of apportionable unrelated business taxable income. Payments made to independent contractors aren’t includable.

■ **Line 19.** Enter the total Wisconsin and total company payroll. Divide the Wisconsin payroll by the total company payroll and enter the percentage.

■ **Lines 20 through 25.** For purposes of the sales factor, sales include, but aren’t limited to, the following items related to the production of unrelated business taxable income:

- Gross receipts from the sale of inventory.
- Gross receipts from the operation of farms, mines, and quarries.
- Gross receipts from the sale of scrap or by-products.
- Gross commissions.
- Gross receipts from personal and other services.
- Gross rents from real property or tangible personal property.
- Interest on trade accounts and trade notes receivable.
- A partner’s share of the partnership’s gross receipts or a member’s share of the limited liability company’s gross receipts.
- Gross management fees.
- Gross royalties from income producing activities.
- Gross franchise fees from income producing activities.

“Gross receipts” means gross sales less returns and allowances, plus service charges, freight, carrying charges, or time-price differential charges incidental to the sales. Federal and state excise taxes, including sales and use taxes, are included as part of the receipts if the taxes are passed on to the buyer or included as part of the selling price of the product.

The following items are among those not included for sales factor purposes:

- Gross receipts and gain or loss from the sale of tangible business assets, except receipts from the sale of inventory, scrap, or by-products or from the operation of a farm, mine, or quarry.
- Gross receipts and gain or loss from the sale of nonbusiness real or tangible personal property.

- Gross rents and rental income or loss from real property or tangible personal property if that real property or tangible personal property isn't used in the production of unrelated business taxable income.
- Royalties from nonbusiness real property or nonbusiness tangible personal property.
- Proceeds and gain or loss from the redemption of securities.
- Interest, except interest on trade accounts and trade notes receivable, and dividends.
- Gross receipts and gain or loss from the sale of intangible assets, except inventory.
- Dividends deductible in determining unrelated business taxable income.
- Gross receipts and gain or loss from the sale of securities.
- Proceeds and gain or loss from the sale of receivables.
- Refunds, rebates, and recoveries of amounts previously expended or deducted.
- Foreign exchange gain or loss.
- Royalties and income from passive investments in patents, copyrights, trademarks, trade names, plans, specifications, blueprints, processes, techniques, formulas, designs, layouts, patterns, drawings, manuals, and technical know-how.
- Pari-mutuel wager winnings and purses.
- Other items not includable in apportionable unrelated business taxable income.

Enter on lines 20a and 20b the appropriate Wisconsin destination sales. Gross receipts from the sales of tangible personal property (except sales to the federal government) are Wisconsin sales if the property is delivered or shipped to a purchaser in Wisconsin. Sales of tangible personal property picked up by the purchaser, or the purchaser's agent, at the seller's Wisconsin business location and immediately transported to the purchaser's out-of-state business location aren't Wisconsin sales. However, if the seller doesn't have nexus with the state in which the purchaser's business is located, the sales are "thrown back" to Wisconsin as discussed later. Wisconsin sales include sales of tangible personal property that are picked up by the purchaser, or the purchaser's agent, at the seller's out-of-state business location and immediately transported to the purchaser's Wisconsin business location.

Enter on line 21a sales of tangible personal property delivered to the federal government, including its agencies and instrumentalities, in Wisconsin if the property is shipped from an office, store, warehouse, factory, or other place of storage in Wisconsin. Sales to federal government locations in Wisconsin, which are shipped from an office, store, warehouse, factory, or other place of storage outside Wisconsin, aren't Wisconsin sales.

Enter on line 21b sales of tangible personal property delivered to the federal government, including its agencies and instrumentalities, outside Wisconsin if the property is shipped from an office, store, warehouse, factory, or other place of storage in Wisconsin and the seller doesn't have nexus in the destination state. These sales are included in the numerator of the sales factor at 50%.

Enter on line 21c sales, other than sales to the federal government, that are "thrown back" to Wisconsin. These are sales of

tangible personal property shipped from an office, store, warehouse, factory, or other place of storage in Wisconsin to a state in which the seller doesn't have nexus. "Throwback" sales are included in the numerator of the sales factor at 50%.

"State" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, and any territory or possession of the United States.

Enter on line 22 the "double throwback" sales. These are sales of tangible personal property by an office in Wisconsin to a purchaser in another state, but not shipped or delivered from Wisconsin, if the taxpayer doesn't have nexus in (1) the state from which the property is delivered or shipped, or (2) the destination state. "Double throwback" sales are included in the numerator of the sales factor at 50%.

Enter on line 23 the total sales for Wisconsin (sum of lines 20a through 22) and the total company.

Enter on line 24, for both Wisconsin and the total company, gross receipts of apportionable unrelated business taxable income, other than sales of tangible personal property, that are includable in the sales factor.

Gross receipts are attributable to Wisconsin if the income producing activity that gives rise to the receipts is performed in Wisconsin. If the income producing activity is performed partly in and partly outside Wisconsin, assign receipts to Wisconsin based on the ratio of direct costs of performing the services in Wisconsin to the direct costs of performing the services in all states having jurisdiction to tax the business.

■ **Line 26.** Divide the Wisconsin amount on line 25 by the total company amount on line 25 and enter the sales percentage on line 26. Also multiply the percentage by 2, as indicated, and enter the double-weighted sales percentage.

■ **Line 28.** Divide the percentage on line 27 by 4 and enter the resulting percentage here and on Form 4T, line 4.

Don't divide the percentage on line 27 by 4 if a factor has been eliminated. A factor may be eliminated if it isn't employed to any appreciable extent in producing apportionable unrelated business taxable income. If a factor is omitted, the total must be divided by no more than the number of factors used. If either the property or payroll factor is omitted, divide by 3. If the sales factor is omitted, divide by 2. Don't omit a factor simply because it isn't employed in Wisconsin.

■ **Lines 29 through 33.** Businesses whose incomes are apportioned by special rules of the department must complete these lines. For more information, contact any Department of Revenue office.

Form 4C — Separate Accounting Data

Who Must Use

An exempt organization engaged in a nonunitary unrelated trade or business in and outside Wisconsin is required to determine the amount of unrelated business taxable income attributable to Wisconsin by separate accounting. A nonunitary business is one in which the operations in Wisconsin aren't dependent upon or contributory to the operations outside Wisconsin.

A unitary business may use separate accounting only with the approval of the department. An application for such approval must set forth, in detail, the reasons why separate accounting will more clearly reflect the exempt organization's Wisconsin unrelated business taxable income. It should be mailed to the Wisconsin Department of Revenue, P.O. Box 8906, Madison, WI 53708-8906 before the end of the taxable year for which the use of separate accounting is desired.

An exempt organization that uses separate accounting must complete a schedule similar to Form 4C showing the unrelated business taxable income attributable to Wisconsin. Form 4C may be obtained from any Department of Revenue office.

1996 Tax Table for Trusts

If line 15 is at least	But less than	Gross tax is	If line 15 is at least	But less than	Gross tax is	If line 15 is at least	But less than	Gross tax is	If line 15 is at least	But less than	Gross tax is	If line 15 is at least	But less than	Gross tax is
\$ 0	\$ 10	\$ 0	3,200	3,250	158	7,900	8,000	397	14,400	14,500	823	20,900	21,000	1,271
10	50	1	3,250	3,300	160	8,000	8,100	404	14,500	14,600	829	21,000	21,100	1,278
50	100	4	3,300	3,350	163	8,100	8,200	410	14,600	14,700	836	21,100	21,200	1,285
100	150	6	3,350	3,400	165	8,200	8,300	417	14,700	14,800	842	21,200	21,300	1,292
150	200	9	3,400	3,450	168	8,300	8,400	423	14,800	14,900	849	21,300	21,400	1,299
200	250	11	3,450	3,500	170	8,400	8,500	430	14,900	15,000	855	21,400	21,500	1,306
250	300	13	3,500	3,550	173	8,500	8,600	436	15,000	15,100	862	21,500	21,600	1,313
300	350	16	3,550	3,600	175	8,600	8,700	443	15,100	15,200	869	21,600	21,700	1,320
350	400	18	3,600	3,650	178	8,700	8,800	449	15,200	15,300	876	21,700	21,800	1,327
400	450	21	3,650	3,700	180	8,800	8,900	456	15,300	15,400	883	21,800	21,900	1,333
450	500	23	3,700	3,750	183	8,900	9,000	462	15,400	15,500	890	21,900	22,000	1,340
500	550	26	3,750	3,800	185	9,000	9,100	469	15,500	15,600	897	22,000	22,100	1,347
550	600	28	3,800	3,850	187	9,100	9,200	476	15,600	15,700	904	22,100	22,200	1,354
600	650	31	3,850	3,900	190	9,200	9,300	482	15,700	15,800	911	22,200	22,300	1,361
650	700	33	3,900	3,950	192	9,300	9,400	489	15,800	15,900	918	22,300	22,400	1,368
700	750	36	3,950	4,000	195	9,400	9,500	495	15,900	16,000	925	22,400	22,500	1,375
750	800	38	4,000	4,050	197	9,500	9,600	502	16,000	16,100	932	22,500	22,600	1,382
800	850	40	4,050	4,100	200	9,600	9,700	508	16,100	16,200	938	22,600	22,700	1,389
850	900	43	4,100	4,150	202	9,700	9,800	515	16,200	16,300	945	22,700	22,800	1,396
900	950	45	4,150	4,200	205	9,800	9,900	521	16,300	16,400	952	22,800	22,900	1,403
950	1,000	48	4,200	4,250	207	9,900	10,000	528	16,400	16,500	959	22,900	23,000	1,410
1,000	1,050	50	4,250	4,300	209	10,000	10,100	535	16,500	16,600	966	23,000	23,100	1,417
1,050	1,100	53	4,300	4,350	212	10,100	10,200	541	16,600	16,700	973	23,100	23,200	1,424
1,100	1,150	55	4,350	4,400	214	10,200	10,300	548	16,700	16,800	980	23,200	23,300	1,430
1,150	1,200	58	4,400	4,450	217	10,300	10,400	554	16,800	16,900	987	23,300	23,400	1,437
1,200	1,250	60	4,450	4,500	219	10,400	10,500	561	16,900	17,000	994	23,400	23,500	1,444
1,250	1,300	62	4,500	4,550	222	10,500	10,600	567	17,000	17,100	1,001	23,500	23,600	1,451
1,300	1,350	65	4,550	4,600	224	10,600	10,700	574	17,100	17,200	1,008	23,600	23,700	1,458
1,350	1,400	67	4,600	4,650	227	10,700	10,800	580	17,200	17,300	1,015	23,700	23,800	1,465
1,400	1,450	70	4,650	4,700	229	10,800	10,900	587	17,300	17,400	1,022	23,800	23,900	1,472
1,450	1,500	72	4,700	4,750	232	10,900	11,000	593	17,400	17,500	1,029	23,900	24,000	1,479
1,500	1,550	75	4,750	4,800	234	11,000	11,100	600	17,500	17,600	1,035	24,000	24,100	1,486
1,550	1,600	77	4,800	4,850	236	11,100	11,200	607	17,600	17,700	1,042	24,100	24,200	1,493
1,600	1,650	80	4,850	4,900	239	11,200	11,300	613	17,700	17,800	1,049	24,200	24,300	1,500
1,650	1,700	82	4,900	4,950	241	11,300	11,400	620	17,800	17,900	1,056	24,300	24,400	1,507
1,700	1,750	85	4,950	5,000	244	11,400	11,500	626	17,900	18,000	1,063	24,400	24,500	1,514
1,750	1,800	87	5,000	5,100	247	11,500	11,600	633	18,000	18,100	1,070	24,500	24,600	1,521
1,800	1,850	89	5,100	5,200	252	11,600	11,700	639	18,100	18,200	1,077	24,600	24,700	1,527
1,850	1,900	92	5,200	5,300	257	11,700	11,800	646	18,200	18,300	1,084	24,700	24,800	1,534
1,900	1,950	94	5,300	5,400	262	11,800	11,900	652	18,300	18,400	1,091	24,800	24,900	1,541
1,950	2,000	97	5,400	5,500	267	11,900	12,000	659	18,400	18,500	1,098	24,900	25,000	1,548
2,000	2,050	99	5,500	5,600	272	12,000	12,100	666	18,500	18,600	1,105	25,000	25,100	1,555
2,050	2,100	102	5,600	5,700	277	12,100	12,200	672	18,600	18,700	1,112	25,100	25,200	1,562
2,100	2,150	104	5,700	5,800	282	12,200	12,300	679	18,700	18,800	1,119	25,200	25,300	1,569
2,150	2,200	107	5,800	5,900	287	12,300	12,400	685	18,800	18,900	1,126	25,300	25,400	1,576
2,200	2,250	109	5,900	6,000	292	12,400	12,500	692	18,900	19,000	1,132	25,400	25,500	1,583
2,250	2,300	111	6,000	6,100	296	12,500	12,600	698	19,000	19,100	1,139	25,500	25,600	1,590
2,300	2,350	114	6,100	6,200	301	12,600	12,700	705	19,100	19,200	1,146	25,600	25,700	1,597
2,350	2,400	116	6,200	6,300	306	12,700	12,800	711	19,200	19,300	1,153	25,700	25,800	1,604
2,400	2,450	119	6,300	6,400	311	12,800	12,900	718	19,300	19,400	1,160	25,800	25,900	1,611
2,450	2,500	121	6,400	6,500	316	12,900	13,000	724	19,400	19,500	1,167	25,900	26,000	1,618
2,500	2,550	124	6,500	6,600	321	13,000	13,100	731	19,500	19,600	1,174	26,000	26,100	1,625
2,550	2,600	126	6,600	6,700	326	13,100	13,200	738	19,600	19,700	1,181	26,100	26,200	1,631
2,600	2,650	129	6,700	6,800	331	13,200	13,300	744	19,700	19,800	1,188	26,200	26,300	1,638
2,650	2,700	131	6,800	6,900	336	13,300	13,400	751	19,800	19,900	1,195	26,300	26,400	1,645
2,700	2,750	134	6,900	7,000	341	13,400	13,500	757	19,900	20,000	1,202	26,400	26,500	1,652
2,750	2,800	136	7,000	7,100	345	13,500	13,600	764	20,000	20,100	1,209	26,500	26,600	1,659
2,800	2,850	138	7,100	7,200	350	13,600	13,700	770	20,100	20,200	1,216	26,600	26,700	1,666
2,850	2,900	141	7,200	7,300	355	13,700	13,800	777	20,200	20,300	1,223	26,700	26,800	1,673
2,900	2,950	143	7,300	7,400	360	13,800	13,900	783	20,300	20,400	1,230	26,800	26,900	1,680
2,950	3,000	146	7,400	7,500	365	13,900	14,000	790	20,400	20,500	1,236	26,900	27,000	1,687
3,000	3,050	148	7,500	7,600	371	14,000	14,100	797	20,500	20,600	1,243	27,000	27,100	1,694
3,050	3,100	151	7,600	7,700	377	14,100	14,200	803	20,600	20,700	1,250	27,100	27,200	1,701
3,100	3,150	153	7,700	7,800	384	14,200	14,300	810	20,700	20,800	1,257	27,200	27,300	1,708
3,150	3,200	156	7,800	7,900	390	14,300	14,400	816	20,800	20,900	1,264	27,300	27,400	1,715

1996 Tax Table for Trusts (continued)

If line 15 is at least	But less than	Gross tax is	If line 15 is at least	But less than	Gross tax is	If line 15 is at least	But less than	Gross tax is	If line 15 is at least	But less than	Gross tax is
27,400	27,500	1,722	33,900	34,000	2,172	40,400	40,500	2,622	46,900	47,000	3,073
27,500	27,600	1,728	34,000	34,100	2,179	40,500	40,600	2,629	47,000	47,100	3,080
27,600	27,700	1,735	34,100	34,200	2,186	40,600	40,700	2,636	47,100	47,200	3,087
27,700	27,800	1,742	34,200	34,300	2,193	40,700	40,800	2,643	47,200	47,300	3,094
27,800	27,900	1,749	34,300	34,400	2,200	40,800	40,900	2,650	47,300	47,400	3,101
27,900	28,000	1,756	34,400	34,500	2,207	40,900	41,000	2,657	47,400	47,500	3,108
28,000	28,100	1,763	34,500	34,600	2,214	41,000	41,100	2,664	47,500	47,600	3,114
28,100	28,200	1,770	34,600	34,700	2,220	41,100	41,200	2,671	47,600	47,700	3,121
28,200	28,300	1,777	34,700	34,800	2,227	41,200	41,300	2,678	47,700	47,800	3,128
28,300	28,400	1,784	34,800	34,900	2,234	41,300	41,400	2,685	47,800	47,900	3,135
28,400	28,500	1,791	34,900	35,000	2,241	41,400	41,500	2,692	47,900	48,000	3,142
28,500	28,600	1,798	35,000	35,100	2,248	41,500	41,600	2,699	48,000	48,100	3,149
28,600	28,700	1,805	35,100	35,200	2,255	41,600	41,700	2,706	48,100	48,200	3,156
28,700	28,800	1,812	35,200	35,300	2,262	41,700	41,800	2,713	48,200	48,300	3,163
28,800	28,900	1,819	35,300	35,400	2,269	41,800	41,900	2,719	48,300	48,400	3,170
28,900	29,000	1,825	35,400	35,500	2,276	41,900	42,000	2,726	48,400	48,500	3,177
29,000	29,100	1,832	35,500	35,600	2,283	42,000	42,100	2,733	48,500	48,600	3,184
29,100	29,200	1,839	35,600	35,700	2,290	42,100	42,200	2,740	48,600	48,700	3,191
29,200	29,300	1,846	35,700	35,800	2,297	42,200	42,300	2,747	48,700	48,800	3,198
29,300	29,400	1,853	35,800	35,900	2,304	42,300	42,400	2,754	48,800	48,900	3,205
29,400	29,500	1,860	35,900	36,000	2,311	42,400	42,500	2,761	48,900	49,000	3,211
29,500	29,600	1,867	36,000	36,100	2,318	42,500	42,600	2,768	49,000	49,100	3,218
29,600	29,700	1,874	36,100	36,200	2,324	42,600	42,700	2,775	49,100	49,200	3,225
29,700	29,800	1,881	36,200	36,300	2,331	42,700	42,800	2,782	49,200	49,300	3,232
29,800	29,900	1,888	36,300	36,400	2,338	42,800	42,900	2,789	49,300	49,400	3,239
29,900	30,000	1,895	36,400	36,500	2,345	42,900	43,000	2,796	49,400	49,500	3,246
30,000	30,100	1,902	36,500	36,600	2,352	43,000	43,100	2,803	49,500	49,600	3,253
30,100	30,200	1,909	36,600	36,700	2,359	43,100	43,200	2,810	49,600	49,700	3,260
30,200	30,300	1,916	36,700	36,800	2,366	43,200	43,300	2,816	49,700	49,800	3,267
30,300	30,400	1,923	36,800	36,900	2,373	43,300	43,400	2,823	49,800	49,900	3,274
30,400	30,500	1,929	36,900	37,000	2,380	43,400	43,500	2,830	49,900	50,000	3,281
30,500	30,600	1,936	37,000	37,100	2,387	43,500	43,600	2,837	50,000	or over	3,284
30,600	30,700	1,943	37,100	37,200	2,394	43,600	43,700	2,844	plus 6.93% of taxable income over \$50,000		
30,700	30,800	1,950	37,200	37,300	2,401	43,700	43,800	2,851			
30,800	30,900	1,957	37,300	37,400	2,408	43,800	43,900	2,858			
30,900	31,000	1,964	37,400	37,500	2,415	43,900	44,000	2,865			
31,000	31,100	1,971	37,500	37,600	2,421	44,000	44,100	2,872			
31,100	31,200	1,978	37,600	37,700	2,428	44,100	44,200	2,879			
31,200	31,300	1,985	37,700	37,800	2,435	44,200	44,300	2,886			
31,300	31,400	1,992	37,800	37,900	2,442	44,300	44,400	2,893			
31,400	31,500	1,999	37,900	38,000	2,449	44,400	44,500	2,900			
31,500	31,600	2,006	38,000	38,100	2,456	44,500	44,600	2,907			
31,600	31,700	2,013	38,100	38,200	2,463	44,600	44,700	2,913			
31,700	31,800	2,020	38,200	38,300	2,470	44,700	44,800	2,920			
31,800	31,900	2,026	38,300	38,400	2,477	44,800	44,900	2,927			
31,900	32,000	2,033	38,400	38,500	2,484	44,900	45,000	2,934			
32,000	32,100	2,040	38,500	38,600	2,491	45,000	45,100	2,941			
32,100	32,200	2,047	38,600	38,700	2,498	45,100	45,200	2,948			
32,200	32,300	2,054	38,700	38,800	2,505	45,200	45,300	2,955			
32,300	32,400	2,061	38,800	38,900	2,512	45,300	45,400	2,962			
32,400	32,500	2,068	38,900	39,000	2,518	45,400	45,500	2,969			
32,500	32,600	2,075	39,000	39,100	2,525	45,500	45,600	2,976			
32,600	32,700	2,082	39,100	39,200	2,532	45,600	45,700	2,983			
32,700	32,800	2,089	39,200	39,300	2,539	45,700	45,800	2,990			
32,800	32,900	2,096	39,300	39,400	2,546	45,800	45,900	2,997			
32,900	33,000	2,103	39,400	39,500	2,553	45,900	46,000	3,004			
33,000	33,100	2,110	39,500	39,600	2,560	46,000	46,100	3,011			
33,100	33,200	2,117	39,600	39,700	2,567	46,100	46,200	3,017			
33,200	33,300	2,123	39,700	39,800	2,574	46,200	46,300	3,024			
33,300	33,400	2,130	39,800	39,900	2,581	46,300	46,400	3,031			
33,400	33,500	2,137	39,900	40,000	2,588	46,400	46,500	3,038			
33,500	33,600	2,144	40,000	40,100	2,595	46,500	46,600	3,045			
33,600	33,700	2,151	40,100	40,200	2,602	46,600	46,700	3,052			
33,700	33,800	2,158	40,200	40,300	2,609	46,700	46,800	3,059			
33,800	33,900	2,165	40,300	40,400	2,616	46,800	46,900	3,066			