

1999 Wisconsin Exempt Organization Business Taxes Form 4T Instructions

New for 1999 . . .

- **Definition of “Doing Business”**

For taxable years beginning on or after January 1, 1999, the definition of “doing business” is clarified to include issuing credit, debit or travel and entertainment cards to customers in Wisconsin.

Change for 2000 . . .

- **Quarterly Estimated Recycling Surcharge Payments Modified**

For taxable years beginning on or after January 1, 2000, exempt organizations whose gross receipts exceed \$4,000,000 per year and owe at least \$500 of tax and surcharge must make estimated payments. See page 3.

Important . . .

- **Business Activity Code**

Be sure to fill in the correct Wisconsin Business Activity Code on line D at the top of Form 4T. The codes to be used are listed on the back of this page.

- **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 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.

- **Indicate type of organization**

Make sure you indicate the type of your organization by checking the appropriate box under item E on page 1 of Form 4T. Failure to do so may result in the incorrect processing of your return.

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 return and any other required forms, schedules, or statements**
- **Attach a copy of any extension**
- **Sign the return**

For More Information . . .

- **Visit the Department of Revenue's Internet website at <http://www.dor.state.wi.us>**

At this site you may obtain additional information about the Department of Revenue and answers to the most frequently asked questions. You may also download or request tax forms and publications.

- **Subscribe to the Department of Revenue's publications**

The **Wisconsin Tax Bulletin** is a quarterly newsletter that provides information about new Wisconsin tax laws, court decisions, and interpretations of law. Subscriptions cost \$7 per year.

The **Topical and Court Case 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 corporation's major business activity (the activity which accounted for the largest percentage of total receipts).

AGRICULTURE, FORESTRY, AND FISHING

0100 Agricultural Production – Crops
 0200 Agricultural Production – Livestock
 0710 Soil Preparation Services
 0720 Crop Services
 0740 Veterinary Services
 0750 Animal Services, except Veterinary
 0760 Farm Labor and Management Services
 0780 Landscape and Horticultural Services
 0800 Forestry
 0900 Fishing, Hunting, and Trapping

MINING

1000 Metal Mining
 1200 Coal Mining
 1300 Oil and Gas Extraction
 1400 Nonmetallic Minerals, except Fuels

CONSTRUCTION

1500 General Building Contractors
 1610 Highway and Street Construction
 1620 Heavy Construction, except Highway
 1710 Plumbing, Heating, Air Conditioning
 1720 Painting and Paper Hanging
 1730 Electrical Work
 1740 Masonry, Stonework, and Plastering
 1750 Carpentry and Floor Work
 1760 Roofing, Siding, Sheet Metal Work
 1770 Concrete Work
 1780 Water Well Drilling
 1790 Miscellaneous Special Trade Contractors

MANUFACTURING

Food and Kindred Products

2010 Meat Products
 2020 Dairy Products
 2030 Preserved Fruits and Vegetables
 2040 Grain Mill Products
 2050 Bakery Products
 2060 Sugar and Confectionery Products
 2070 Fats and Oils
 2080 Beverages
 2090 Miscellaneous Food and Kindred Products

Tobacco, Textile, and Apparel Products

2100 Tobacco Products
 2200 Textile Mill Products
 2300 Apparel and Other Textile Products

Lumber and Wood Products

2410 Logging
 2420 Sawmills and Planing Mills
 2430 Millwork, Plywood, Structural Members
 2440 Wood Containers
 2450 Wood Buildings and Mobile Homes
 2490 Miscellaneous Wood Products
 2500 Furniture and Fixtures
 2600 Paper and Allied Products

Printing and Publishing

2710 Newspapers
 2720 Periodicals
 2730 Books
 2740 Miscellaneous Publishing
 2750 Commercial Printing
 2760 Manifold Business Forms
 2770 Greeting Cards
 2780 Blankbooks and Bookbinding
 2790 Printing Trade Service

Other Manufacturing

2800 Chemicals and Allied Products
 2900 Petroleum and Coal Products
 3000 Rubber and Miscellaneous Plastic Products
 3100 Leather and Leather Products
 3200 Stone, Clay, and Glass Products
 3300 Primary Metal Industries
 3400 Fabricated Metal Products
 3500 Industrial Machinery and Equipment
 3570 Computer and Office Equipment
 3600 Electronic and Other Electric Equipment
 3700 Transportation Equipment
 3800 Instruments and Related Products
 3900 Miscellaneous Manufacturing Industries

TRANSPORTATION AND PUBLIC UTILITIES

Transportation

4000 Railroad Transportation
 4100 Local and Interurban Passenger Transit
 4200 Trucking and Warehousing
 4400 Water Transportation
 4500 Transportation by Air
 4600 Pipelines, except Natural Gas
 4700 Transportation Services

Communications

4810 Telephone Communication
 4820 Telegraph and Other Communications
 4830 Radio and Television Broadcasting
 4840 Cable and Other Pay TV Services
 4890 Other Communication Services

Electric, Gas, and Sanitary Services

4910 Electric Services
 4920 Gas Production and Distribution
 4930 Combined Utility Services
 4940 Water Supply
 4950 Sanitary Services
 4960 Steam and Air Conditioning Supply
 4970 Irrigation Systems

WHOLESALE TRADE

Wholesale Trade – Durable Goods

5010 Motor Vehicles, Auto Parts, and Supplies
 5020 Furniture and Home Furnishings
 5030 Lumber and Construction Materials
 5040 Professional and Commercial Equipment

Metals and Minerals, except Petroleum

5050 Metals and Minerals, except Petroleum
 5060 Electrical Goods
 5070 Hardware, Plumbing, and Heating Equipment

Machinery, Equipment, and Supplies

5080 Machinery, Equipment, and Supplies
 5090 Miscellaneous Durable Goods

Wholesale Trade – Nondurable Goods

5110 Paper and Paper Products
 5120 Drugs, Drug Proprietaries, and Sundries
 5130 Apparel, Piece Goods, and Notions
 5140 Groceries and Related Products
 5150 Farm-Product Raw Materials
 5160 Chemicals and Allied Products
 5170 Petroleum and Petroleum Products
 5180 Beer, Wine, and Distilled Beverages
 5190 Miscellaneous Nondurable Goods

RETAIL TRADE

Building Materials and Garden Supplies

5210 Lumber and Other Building Supplies
 5230 Paint, Glass, and Wallpaper Stores
 5250 Hardware Stores
 5260 Retail Nurseries and Garden Stores
 5270 Mobile Home Dealers

General Merchandise Stores

5310 Department Stores
 5330 Variety Stores
 5390 Miscellaneous General Merchandise Stores

Food Stores

5410 Grocery Stores
 5420 Meat and Fish Markets
 5430 Fruit and Vegetable Markets
 5440 Candy, Nut, and Confectionery Stores

Dairy Products Stores

5450 Dairy Products Stores
 5460 Retail Bakeries
 5490 Miscellaneous Food Stores

Automotive Dealers and Service Stations

5510 New and Used Car Dealers
 5520 Used Car Dealers
 5530 Auto and Home Supply Stores
 5540 Gasoline Service Stations
 5550 Boat Dealers
 5560 Recreational Vehicle Dealers
 5570 Motorcycle Dealers
 5590 Automotive Dealers, not elsewhere classified

Apparel and Accessory Stores

5600 Apparel and Accessory Stores

Furniture and Home Furnishings Stores

5710 Furniture and Home Furnishings Stores

5720 Household Appliance Stores

5730 Radio, TV, and Computer Stores

Eating and Drinking Places

5812 Eating Places
 5813 Drinking Places

Miscellaneous Retail

5910 Drug Stores and Proprietary Stores
 5920 Liquor Stores
 5930 Used Merchandise Stores
 5941 Sporting Goods and Bicycle Shops
 5942 Book Stores
 5943 Stationery Stores
 5944 Jewelry Stores
 5945 Hobby, Toy, and Game Shops
 5946 Camera and Photographic Supply Stores

5947 Gift, Novelty, and Souvenir Shops

5948 Luggage and Leather Goods Stores

5949 Sewing, Needlework, and Piece Goods Stores

5961 Catalog and Mail Order Houses

5962 Merchandising Machine Operators

5963 Direct Selling Establishments

5983 Fuel Oil Dealers

5984 Liquefied Petroleum Gas Dealers

5989 Fuel Dealers, not elsewhere classified

5992 Florists

5993 Tobacco Stores and Stands

5994 News Dealers and News Stands

5995 Optical Goods Stores

5999 Miscellaneous Retail Stores, not elsewhere classified

FINANCE, INSURANCE, AND REAL ESTATE

6000 Depository Institutions

6100 Nondepository Institutions

6200 Security and Commodity Brokers

6300 Insurance Carriers

6400 Insurance Agents, Brokers, and Service

6510 Real Estate Operators and Lessors

6530 Real Estate Agents and Managers

6540 Title Abstract Offices

6550 Subdividers and Developers

6700 Holding and Other Investment Offices

SERVICES

Hotels and Other Lodging Places

7010 Hotels and Motels
 7020 Rooming and Boarding Houses
 7030 Camps and Recreational Vehicle Parks

7040 Membership-Basis Organization Hotels

Personal Services

7210 Laundry, Cleaning, and Garment Services
 7220 Photographic Studios, Portrait
 7230 Beauty Shops
 7240 Barber Shops

7250 Shoe Repair and Shoeshine Parlors

7260 Funeral Services and Crematories

7291 Tax Return Preparation Services

7299 Miscellaneous Personal Services, not elsewhere classified

Business Services

7310 Advertising
 7320 Credit Reporting and Collection
 7330 Mailing, Reproduction, Stenographic
 7342 Disinfecting and Pest Control
 7349 Building Maintenance Services, not elsewhere classified

7350 Miscellaneous Equipment Rental and Leasing

7360 Personnel Supply Services

Computer and Data Processing Services

7371 Computer Programming Services
 7372 Prepackaged Software
 7373 Computer Integrated Systems Design

7374 Data Processing and Preparation

7375 Information Retrieval Services

7376 Computer Facilities Management

7377 Computer Rental and Leasing

7378 Computer Maintenance and Repair

7379 Computer Related Services

Miscellaneous Business Services

7381 Detective and Armored Car Services
 7382 Security Systems Services
 7383 News Syndicates
 7384 Photo Finishing Laboratories
 7389 Business Services, not elsewhere classified

Auto Repair, Services, and Parking

7510 Automotive Rentals, No Drivers
 7520 Automobile Parking
 7530 Automotive Repair Shops
 7540 Automotive Services, except Repair

Miscellaneous Repair Services

7620 Electrical Repair Shops
 7630 Watch, Clock, and Jewelry Repair
 7640 Reupholstery and Furniture Repair
 7690 Miscellaneous Repair Shops

Motion Pictures

7810 Motion Picture Production and Services
 7820 Motion Picture Distribution and Services

7830 Motion Picture Theaters

7840 Video Tape Rental

Amusement and Recreational Services

7910 Dance Studios, Schools, and Halls
 7920 Producers, Orchestras, Entertainers
 7930 Bowling Centers
 7940 Commercial Sports
 7991 Physical Fitness Facilities
 7992 Public Golf Courses
 7993 Coin-Operated Amusement Devices

7996 Amusement Parks

7997 Membership Sports and Recreation Clubs

7999 Amusement and Recreation, not elsewhere classified

Health Services

8010 Offices and Clinics of Medical Doctors
 8020 Offices and Clinics of Dentists
 8030 Offices of Osteopathic Physicians
 8040 Offices of Other Health Practitioners

8050 Nursing and Personal Care Facilities

8060 Hospitals

8070 Medical and Dental Laboratories

8080 Home Health Care Services

8090 Health and Allied Services, not elsewhere classified

Other Services

8100 Legal Services
 8210 Elementary and Secondary Schools
 8220 Colleges and Universities
 8230 Libraries
 8240 Vocational Schools
 8290 Schools and Educational Services, not elsewhere classified

8320 Individual and Family Services

8330 Job Training and Related Services

8350 Child Day Care Services

8390 Social Services, not elsewhere classified

8400 Museums, Botanical, and Zoological Gardens

8610 Business Associations

8620 Professional Organizations

8630 Labor Organizations

8640 Civic and Social Organizations

8650 Political Organizations

8660 Religious Organizations

8690 Membership Organizations, not elsewhere classified

8710 Engineering and Architectural Services

8720 Accounting, Auditing, and Bookkeeping

8730 Research and Testing Services

8740 Management and Public Relations

8900 Services, not elsewhere classified

PUBLIC ADMINISTRATION

9100 Executive, Legislative, and General Government

9200 Justice, Public Order, and Safety

Purpose of Form

Tax-exempt organizations and certain individual retirement arrangements (IRAs) or Medical Savings Accounts (MSAs) 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.
- Organizations exempt from Wisconsin income taxation under sec. 71.26(1)(a) or 71.45(1), Wis. Stats., that are the sole owner of an LLC which is disregarded as a separate entity, 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 and MSAs described in IRC sections 408(a) and 220(d) 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

The temporary recycling surcharge applies only to taxable years that end before April 1, 1999. On a 1999 Wisconsin exempt organization business franchise or income tax return, the surcharge can only apply if you are filing a short-period return based on a taxable year which began on or after January 1, 1999, and ended before April 1, 1999.

If you are filing a short-period 1999 return and are subject to the temporary recycling surcharge, see the instructions for the 1998 Form 4T or contact any Department of Revenue office for information on computing the surcharge. Add the amount of your surcharge to the amount that would otherwise be reported on line 23 of Form 4T. Fill in the total on line 23. Write the amount of the surcharge you owe and “TRS” next to line 23.

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, gross receipts passed through from other entities, 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.

How to Obtain Forms

If you need forms or publications, you may:

- call (608) 266-1961
- write to the Forms Request Office, Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903
- use your fax telephone to call the department’s Fax-A-Form Retrieval System at (608)261-6229

- download forms and publications from the department's Internet website at <http://www.dor.state.wi.us>
- use the Tax Forms and Publications Request Form on the department's Internet website
- call or visit any Department of Revenue office

How to Obtain Assistance

If you need help in preparing a corporation franchise or income tax return, you may:

- call (608) 266-2772 [TTY (608)267-1049]
- write to the Audit Bureau, Wisconsin Department of Revenue, P.O. Box 8906, Madison, WI 53708-8906
- send a FAX to (608)267-0834
- e-mail your question to corp@dor.state.wi.us
- call or visit any Department of Revenue office

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 1999 Wisconsin return must be filed by an exempt organization for calendar year 1999 or a fiscal year that begins in 1999. A fiscal year may end only on the last day of a month. The period covered by the return can't exceed 12 months.

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 employees' trust defined in IRC section 401(a), an IRA, and an MSA 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 1999 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. **Exception:** Send amended returns to P.O. Box 8991, Madison, WI 53708-8991.

When to Pay Franchise or Income Tax

The franchise or income tax must be paid by the 15th day of the 5th month (15th day of the 4th month for employees' trusts, IRAs, and MSAs) 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.

An extension for filing the return doesn't extend the time to pay the franchise or income tax. Interest will be charged on the tax not paid by the original due date. You can avoid interest charges during the extension period by paying the tax 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. However, if the net tax shown on the return is \$500 or more, 12% annual interest applies only to 10% of the net tax. Interest of 18% per year applies to the remainder of the unpaid tax. See Form 4U, Part II.

Payment of Estimated Franchise or Income Tax

Exempt organizations whose franchise or income tax due is \$500 or more, generally must make quarterly estimated tax payments using Wisconsin Form 4-ES. Failure to make required estimated tax payments may result in an interest charge.

An exempt organization that overpaid its estimated tax may apply for a refund *before* filing its tax return if its overpayment is (1) at least 10% of the expected Wisconsin tax 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 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 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, IRAs, and MSAs) following the close of the taxable year or the date the tax liability is paid. Any tax that remains unpaid after the unextended due date of the tax return continues to be subject to 18% or 12% annual interest, as appropriate.

Recycling Surcharge Starting in 2000

For taxable years beginning on or after January 1, 2000, exempt organizations with an unrelated trade or business activity and whose gross receipts from the unrelated trade or business activity are more than \$4,000,000 are subject to the recycling surcharge, with one exception listed below. The recycling surcharge rate for exempt organizations taxable as corporation is 3% of the gross tax liability with a maximum of \$9,800 or \$25, whichever is greater. The recycling surcharge rate for exempt organizations taxable as trusts (with the one exception listed below) is 0.2% of net business income allocated or apportioned to Wisconsin with a maximum of \$9,800 or \$25, whichever is greater.

Exception: Exempt organizations taxable as trusts that are engaged farming with more than \$1,000,000 in gross receipts from farming are subject to a recycling surcharge of \$25.

Exempt organizations which expect the sum of their franchise or income tax due (tax minus credits) and 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 payments may result in an interest charge.

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

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.

Send a copy of the final federal audit reports and any associated amended returns to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991. If submitting a federal audit report without an amended return, mail it to the Audit Bureau, Wisconsin Department of Revenue, P.O. Box 8906, Madison, WI 53708-8906. Don't attach these items to the tax return for the current year.

Amended Returns

File an amended return to correct a tax return as you originally filed it or as it was later adjusted by an amended return, a claim for refund, or an office or field audit. If you file 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, check the “amended return” box on the front of the return and print “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. Show computations in detail. If the change involves an item of income, deduction, or credit that you were required to support with a form or schedule on your original return, attach the corrected form or schedule. Also attach a worksheet showing how you figured your additional refund or additional amount owed.

You may file an amended return only after you have filed a complete original return. A claim for refund must be filed within 4 years of the unextended due date of the return. However, a claim for refund to recover all or part of any tax or credit paid as a result of an office or field audit must be filed within two years after such an assessment. That assessment must have been paid and must not have been protested by filing a petition for redetermination.

Send amended returns to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991. Don't attach amended returns to the tax return for the current year.

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 1999 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 1999 return for calendar year 1999 and fiscal years that begin in 1999. For a fiscal year, a 52-53 week period, 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.

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.

■ **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 activity code from the table on the 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. Failure to check the proper box may result in the incorrect processing of your return.

■ **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. Circle the number in front of the line(s) that you are changing and attach a detailed explanation of the changes made, including any supporting form or schedule.

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, 1998 with certain exceptions.

Federal law changes enacted after December 31, 1998, generally won't apply for Wisconsin purposes unless subsequently adopted by the Wisconsin Legislature, except for depreciation and amortization as noted below.

For property placed in service in 1999, you may compute depreciation or amortization under the same method as for federal purposes. Otherwise, compute depreciation under the Internal Revenue Code as amended to December 31, 1998.

Note: An asset placed in service prior to January 1, 1999, 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, 1998, 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 on page 2 of Form 4T, 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 zones research credit
4. Research facilities credit
5. Community development finance credit
6. Development zones jobs credit
7. Development zones sales tax credit
8. Development zones investment credit
9. Development zones location credit
10. Development zones day care credit
11. Development zones environmental remediation credit
12. Development zones credit
13. 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 consumed in manufacturing tangible personal property.

In addition, an exempt corporation that owns an interest in a pass-through entity, such as a partnership which is engaged in manufacturing in Wisconsin, may claim its share of the entity's

Line-by-Line Instructions (continued)

manufacturer's sales tax credit computed for the entity's taxable years beginning on or after January 1, 1998. The pass-through credit may be offset only against the tax imposed on the exempt corporation's share of the entity's net income.

Manufacturing has the meaning designated in sec. 77.54(6m), Wis. Stats., which states in part that " '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 1999 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 (and Schedule Z-1, if applicable), 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 30.

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

Line 3. Research Facilities Credit – Complete Schedule R, Wisconsin Research Credits, and enter the credit from Schedule R, line 34.

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 4. 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 5. Development Zones Jobs Credit – Enter the development zones jobs credit carryover from Schedule DC, line 51.

Line 6. Development Zones Sales Tax Credit – Enter the development zones sales tax credit carryover from Schedule DC, line 54.

Line 7. Development Zones Investment Credit – Enter the development zones investment credit carryover from Schedule DC, line 57.

Line 8. Development Zones Research Credit – Enter the development zones research credit carryover from Schedule DC, line 41.

Line 9. Development Zones Location Credit – Enter the development zones location credit carryover from Schedule DC, line 60.

Line 10. Development Zones Day Care Credit – Enter the development zones day care credit carryover from Schedule DC, line 63.

Line 11. Development Zones Environmental Remediation Credit – Enter the development zones environmental remediation credit carryover from Schedule DC, line 66.

Line 12. Development Zones Credit – Enter the development zones credit from Schedule DC, line 5.

A special tax credit, based on expenditures for environmental remediation and job creation or retention, may be available for exempt corporations doing business in Wisconsin development, development opportunity, or enterprise development zones. The Wisconsin Department of Commerce administers the Wisconsin development zones programs. For more information about the programs, write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970 or call (608) 266-3751.

Note: Each of these credits (items 1 through 12) 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 2000, while preparing its calendar year 1999 Form 4T. Part of the credit computed will be claimed on its 1999 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 1999 Form 4T, the entire credit computed in March 2000, even though part of the credit is being carried forward to subsequent years.

Line 13. 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 organizations 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 14. Add lines 1 through 13. 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, 1998, 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 zones credit computed (from 1999 Schedule DC, line 3) to the extent that the amount isn't included in federal unrelated business taxable income.

Line 7. 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 8. Enter the sum of the trust's manufacturer's sales tax credit computed (from Schedule Z of Form 4) plus the credits passed through from other entities.

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 zones 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 2 through 4. 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. Supplement to federal historic rehabilitation tax credit
2. Manufacturer's sales tax credit
3. Development zones jobs credit
4. Development zones sales tax credit
5. Development zones investment credit
6. Development zones research credit
7. Development zones location credit
8. Development zones day care credit
9. Development zones environmental remediation credit
10. Development zones credit

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

Exempt organizations taxable as trusts 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 consumed in manufacturing tangible personal property.

In addition, an exempt organization taxable as a trust that owns an interest in a pass-through entity, such as a partnership which is engaged in manufacturing in Wisconsin, may claim its share of the entity's manufacturer's sales tax credit computed for the entity's taxable years beginning on or after January 1, 1998. The pass-through credit may be offset only against the tax imposed on the exempt organization's share of the entity's net income.

Manufacturing has the meaning designated in sec. 77.54(6m), Wis. Stats., which states in part that “ ‘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 1999 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 (and Schedule Z-1, if applicable), showing how you computed the credit.

Line 5. Development Zones Jobs Credit – Enter the development zones jobs credit carryover from Schedule DC, line 15.

Line 6. Development Zones Sales Tax Credit – Enter the development zones sales tax credit carryover from Schedule DC, line 18.

Line 7. Development Zones Investment Credit – Enter the development zones investment credit carryover from Schedule DC, line 21.

Line 8. Development Zones Research Credit – Enter the development zones research credit carryover from Schedule DC, line 27.

Line 9. Development Zones Location Credit – Enter the development zones location credit carryover from Schedule DC, line 31.

Line 10. Development Zones Day Care Credit – Enter the development zones day care credit carryover from Schedule DC, line 34.

Line 11. Development Zones Environmental Remediation Credit – Enter the development zones environmental remediation credit carryover from Schedule DC, line 37.

Line 12. Development Zones Credit – Enter the development zones credit from Schedule DC, line 5.

A special tax credit, based on expenditures for environmental remediation and job creation or retention, may be available for exempt organizations taxable as trusts doing business in Wisconsin development, development opportunity, or enterprise development zones. The Wisconsin Department of Commerce administers the Wisconsin development zones programs. For more information about the programs, write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970 or call (608) 266-3751.

Note: Each of the above credits 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 zones credit in March 2000, while preparing its calendar year 1999 Form 4T. Part of the credit computed will be claimed on its 1999 Form 4T, while the remaining amount will be carried forward to subsequent years. Trust A must report as income on its 1999 Form 4T, the entire credit computed in March 2000, even though part of the credit is being carried forward to subsequent years.

Line 13. 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 14. Add lines 1 and 5 through 13. 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. 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 21. Refundable Credits** – Complete Schedule Y on page 2 of Form 4T, 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.

- The income taxed by the other state must be included in Wisconsin unrelated business taxable income.
- 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.)
- The amount of credit may not exceed the amount of Wisconsin tax shown on line 18.
- A copy of the other state's tax return must be submitted with Form 4T.

Line 4. Add lines 1 through 3. This is the total available refundable credits.

■ **Line 23. Interest, Penalty, and Late Fee Due** – Enter any interest, penalty, and late fee due from Form 4U, line 17 or 26.

Amended Return – Refund Claimed: If you previously were assessed interest for underpayment of estimated taxes, complete an amended Form 4U, Part I, based on the amount shown on line 19. Enter the difference between the underpayment interest from the amended Form 4U, line 17, and the amount you previously paid on line 23. Show an overpayment in parentheses. Attach Form 4U to your amended return. Otherwise, leave line 23 blank. The department will compute interest on the amount of refund approved.

Amended Return – Additional Amount Owed: Use the worksheet included in the Form 4 or 5 instructions to calculate the interest owed. **Caution:** Additional calculations may be required if your original return previously was amended or adjusted by the Department. Otherwise, the department will compute the interest on the tax owed.

■ **Line 24. Tax Due** – If the total of lines 19 and 23 is larger than line 22, enter the amount owed. Attach your check to the front of Form 4T.

■ **Line 25. Overpayment** – If line 22 is larger than the total of lines 19 and 23, enter the overpayment.

■ **Line 26. 2000 Estimated Tax** – Enter the amount of any overpayment on line 25 that is to be credited to the exempt organization's 2000 estimated tax. The balance of any overpayment will be refunded.

Amended Return: If you have already filed your 2000 return, enter the overpayment you claimed as a credit on your 2000 return from your previously filed original or amended 1999 return. Otherwise, you may allocate the overpayment from line 25 between line 26 and line 27 as you choose.

■ **Line 28. 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 6 on the 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. 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. Include a list of your solely owned LLCs.
- 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 ex-

empt 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.

Line-by-Line Instructions (continued)

- 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%.

Enter on line 22 the "double throwback" sales. These are sales, other than sales to the federal government, 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%.

Note: For purposes of throwback sales and double throwback sales, "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. A foreign country isn't a state.

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.

1999 Tax Table for Trusts (Cont'd.)

If Line 15 but is at least	but less than	Gross tax is	If Line 15 but is at least	but less than	Gross tax is	If Line 15 but is at least	but less than	Gross tax is	If Line 15 but is at least	but less than	Gross tax is	If Line 15 but is at least	but less than	Gross tax is
24,500	24,600	1,479	30,500	30,600	1,885	36,500	36,600	2,292	42,500	42,600	2,698	48,500	48,600	3,104
24,600	24,700	1,486	30,600	30,700	1,892	36,600	36,700	2,298	42,600	42,700	2,705	48,600	48,700	3,111
24,700	24,800	1,493	30,700	30,800	1,899	36,700	36,800	2,305	42,700	42,800	2,711	48,700	48,800	3,117
24,800	24,900	1,499	30,800	30,900	1,906	36,800	36,900	2,312	42,800	42,900	2,718	48,800	48,900	3,124
24,900	25,000	1,506	30,900	31,000	1,912	36,900	37,000	2,319	42,900	43,000	2,725	48,900	49,000	3,131
25,000	25,100	1,513	31,000	31,100	1,919	37,000	37,100	2,325	43,000	43,100	2,732	49,000	49,100	3,138
25,100	25,200	1,520	31,100	31,200	1,926	37,100	37,200	2,332	43,100	43,200	2,738	49,100	49,200	3,145
25,200	25,300	1,527	31,200	31,300	1,933	37,200	37,300	2,339	43,200	43,300	2,745	49,200	49,300	3,151
25,300	25,400	1,533	31,300	31,400	1,940	37,300	37,400	2,346	43,300	43,400	2,752	49,300	49,400	3,158
25,400	25,500	1,540	31,400	31,500	1,946	37,400	37,500	2,352	43,400	43,500	2,759	49,400	49,500	3,165
25,500	25,600	1,547	31,500	31,600	1,953	37,500	37,600	2,359	43,500	43,600	2,765	49,500	49,600	3,172
25,600	25,700	1,554	31,600	31,700	1,960	37,600	37,700	2,366	43,600	43,700	2,772	49,600	49,700	3,178
25,700	25,800	1,560	31,700	31,800	1,967	37,700	37,800	2,373	43,700	43,800	2,779	49,700	49,800	3,185
25,800	25,900	1,567	31,800	31,900	1,973	37,800	37,900	2,380	43,800	43,900	2,786	49,800	49,900	3,192
25,900	26,000	1,574	31,900	32,000	1,980	37,900	38,000	2,386	43,900	44,000	2,793	49,900	50,000	3,199
26,000	26,100	1,581	32,000	32,100	1,987	38,000	38,100	2,393	44,000	44,100	2,799	50,000 or more		3,202
26,100	26,200	1,587	32,100	32,200	1,994	38,100	38,200	2,400	44,100	44,200	2,806	plus 6.77% of taxable income over \$50,000		
26,200	26,300	1,594	32,200	32,300	2,000	38,200	38,300	2,407	44,200	44,300	2,813			
26,300	26,400	1,601	32,300	32,400	2,007	38,300	38,400	2,413	44,300	44,400	2,820			
26,400	26,500	1,608	32,400	32,500	2,014	38,400	38,500	2,420	44,400	44,500	2,826			
26,500	26,600	1,615	32,500	32,600	2,021	38,500	38,600	2,427	44,500	44,600	2,833			
26,600	26,700	1,621	32,600	32,700	2,028	38,600	38,700	2,434	44,600	44,700	2,840			
26,700	26,800	1,628	32,700	32,800	2,034	38,700	38,800	2,440	44,700	44,800	2,847			
26,800	26,900	1,635	32,800	32,900	2,041	38,800	38,900	2,447	44,800	44,900	2,853			
26,900	27,000	1,642	32,900	33,000	2,048	38,900	39,000	2,454	44,900	45,000	2,860			
27,000	27,100	1,648	33,000	33,100	2,055	39,000	39,100	2,461	45,000	45,100	2,867			
27,100	27,200	1,655	33,100	33,200	2,061	39,100	39,200	2,468	45,100	45,200	2,874			
27,200	27,300	1,662	33,200	33,300	2,068	39,200	39,300	2,474	45,200	45,300	2,881			
27,300	27,400	1,669	33,300	33,400	2,075	39,300	39,400	2,481	45,300	45,400	2,887			
27,400	27,500	1,675	33,400	33,500	2,082	39,400	39,500	2,488	45,400	45,500	2,894			
27,500	27,600	1,682	33,500	33,600	2,088	39,500	39,600	2,495	45,500	45,600	2,901			
27,600	27,700	1,689	33,600	33,700	2,095	39,600	39,700	2,501	45,600	45,700	2,908			
27,700	27,800	1,696	33,700	33,800	2,102	39,700	39,800	2,508	45,700	45,800	2,914			
27,800	27,900	1,703	33,800	33,900	2,109	39,800	39,900	2,515	45,800	45,900	2,921			
27,900	28,000	1,709	33,900	34,000	2,116	39,900	40,000	2,522	45,900	46,000	2,928			
28,000	28,100	1,716	34,000	34,100	2,122	40,000	40,100	2,529	46,000	46,100	2,935			
28,100	28,200	1,723	34,100	34,200	2,129	40,100	40,200	2,535	46,100	46,200	2,941			
28,200	28,300	1,730	34,200	34,300	2,136	40,200	40,300	2,542	46,200	46,300	2,948			
28,300	28,400	1,736	34,300	34,400	2,143	40,300	40,400	2,549	46,300	46,400	2,955			
28,400	28,500	1,743	34,400	34,500	2,149	40,400	40,500	2,556	46,400	46,500	2,962			
28,500	28,600	1,750	34,500	34,600	2,156	40,500	40,600	2,562	46,500	46,600	2,969			
28,600	28,700	1,757	34,600	34,700	2,163	40,600	40,700	2,569	46,600	46,700	2,975			
28,700	28,800	1,763	34,700	34,800	2,170	40,700	40,800	2,576	46,700	46,800	2,982			
28,800	28,900	1,770	34,800	34,900	2,176	40,800	40,900	2,583	46,800	46,900	2,989			
28,900	29,000	1,777	34,900	35,000	2,183	40,900	41,000	2,589	46,900	47,000	2,996			
29,000	29,100	1,784	35,000	35,100	2,190	41,000	41,100	2,596	47,000	47,100	3,002			
29,100	29,200	1,791	35,100	35,200	2,197	41,100	41,200	2,603	47,100	47,200	3,009			
29,200	29,300	1,797	35,200	35,300	2,204	41,200	41,300	2,610	47,200	47,300	3,016			
29,300	29,400	1,804	35,300	35,400	2,210	41,300	41,400	2,617	47,300	47,400	3,023			
29,400	29,500	1,811	35,400	35,500	2,217	41,400	41,500	2,623	47,400	47,500	3,029			
29,500	29,600	1,818	35,500	35,600	2,224	41,500	41,600	2,630	47,500	47,600	3,036			
29,600	29,700	1,824	35,600	35,700	2,231	41,600	41,700	2,637	47,600	47,700	3,043			
29,700	29,800	1,831	35,700	35,800	2,237	41,700	41,800	2,644	47,700	47,800	3,050			
29,800	29,900	1,838	35,800	35,900	2,244	41,800	41,900	2,650	47,800	47,900	3,057			
29,900	30,000	1,845	35,900	36,000	2,251	41,900	42,000	2,657	47,900	48,000	3,063			
30,000	30,100	1,852	36,000	36,100	2,258	42,000	42,100	2,664	48,000	48,100	3,070			
30,100	30,200	1,858	36,100	36,200	2,264	42,100	42,200	2,671	48,100	48,200	3,077			
30,200	30,300	1,865	36,200	36,300	2,271	42,200	42,300	2,677	48,200	48,300	3,084			
30,300	30,400	1,872	36,300	36,400	2,278	42,300	42,400	2,684	48,300	48,400	3,090			
30,400	30,500	1,879	36,400	36,500	2,285	42,400	42,500	2,691	48,400	48,500	3,097			