

Purpose of 2015 Form 4T

Tax-exempt organizations and certain individual retirement arrangements (IRAs) or Medical Savings Accounts (MSAs) use Form 4T to report their unrelated business taxable income and credits and to compute their franchise or income tax and economic development surcharge liability.

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General Franchise or Income Tax Return Instructions

Who Must File

Organizations Required to File. The following exempt organizations are required to file a Wisconsin corporation franchise or income tax return:

- Organizations exempt from Wisconsin income taxation under sec. 71.26(1)(a) or 71.45(1), Wis. Stats., which satisfy, or which are the sole owner of limited liability companies (LLCs) that satisfy, all of the following:
 - Do business in Wisconsin,
 - Have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, and
 - Must file federal Form 990-T or 4720 to report such unrelated trade or business income.
- Trusts exempt from federal income tax under Internal Revenue Code (IRC) section 501(a), which satisfy all of the following:
 - Have income from Wisconsin sources, such as business transacted or property located in Wisconsin,

- Have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, and
- Must file federal Form 990-T or 4720.
- IRAs and MSAs described in IRC sections 408(a) and 220(d) which satisfy all of the following:
 - Have income from Wisconsin sources, such as business transacted or property located in Wisconsin,
 - Have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, and
 - Must file federal Form 990-T or 4720.
- Exempt organizations engaged in buying or selling lottery prizes if the winning tickets were originally bought 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.

“Doing business in this state.” The definition of “Doing business in this state,” 71.22(1r), Wis. Stats, includes regularly selling products or services of any kind or nature to customers in Wisconsin that receive the product or service in Wisconsin; regularly soliciting business from potential customers in Wisconsin; regularly performing services outside Wisconsin for which the benefits are received in Wisconsin; regularly engaging in transactions with customers in Wisconsin that involve intangible property and result in receipts flowing to the taxpayer from within Wisconsin; and holding loans secured by real or tangible personal property located in Wisconsin.

Organizations Not Required to File. The following organizations are **not** required to file a Wisconsin corporation franchise or income tax return:

- 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, except those with income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in Wisconsin.
- 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 non-resident 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.

When and Where 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.

Extensions. 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 (IRS) 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 file a copy of the federal extension with the Wisconsin return that you file.

- For exempt organizations taxable as trusts, any extension allowed by the IRS for filing the federal return automatically extends the Wisconsin due date to the federal due date. You must file a copy of the federal extension with the Wisconsin return that you file.

Filing Methods. File electronically through the Federal/State E-Filing Program. For a list of software vendors participating in the Federal/State E-Filing Program, visit the Department of Revenue’s web page at revenue.wi.gov/es-erv/corp/index.html.

Paper filing is also permitted. If you choose to file your return on paper, follow these mailing instructions carefully:

- **Do not fasten, staple or bind the pages of your return.** Use paper clips instead.
- If you are submitting multiple returns, separate them with **colored separator sheets**.
- Use the mailing address shown on the form.

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 2015 Wisconsin return must be filed by an exempt organization for calendar year 2015 or a fiscal year that begins in 2015. 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 52-53 week period for federal tax purposes must file on the same reporting period for Wisconsin. A 52-53 week taxable year is deemed to begin on the first day of the calendar month beginning nearest to the first day of the 52-53 week taxable year. The taxable year is deemed to end on the last day of the calendar month closest to the last day of the 52-53 week taxable year for purposes of due dates, extensions, and assessments of interest and penalties.

Any change in accounting period made for federal purposes must also be made for Wisconsin purposes. For the first taxable year for which the change applies, file with the Wisconsin return a copy of the IRS’s notice of approval of accounting period change if such approval is required or an explanation of the change if the IRS’s approval isn’t required.

Accounting Methods and Elections

In computing unrelated business taxable income, the method of accounting must be the same method used in computing federal unrelated business taxable income. How-

ever, if the method used for federal purposes isn't authorized under the IRC in effect for Wisconsin, use a method authorized under the IRC 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 IRC in effect for Wisconsin. Adjustments required federally as a result of a change made while the exempt organization is subject to Wisconsin taxation must also be made for Wisconsin purposes, except in the last year that an exempt organization is subject to taxation by Wisconsin it must take into account all remaining adjustments required.

For the first taxable year for which the change applies, file with the Wisconsin return either a copy of the application for change in accounting method filed with the IRS and copy of the IRS's consent, if applicable, or an explanation of the change if the IRS's approval isn't required.

Elections. As explained above, an exempt organization 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 IRC in effect for Wisconsin. In situations where an exempt organization has an option under the IRC 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 different elections are made, adjustments are required on the Wisconsin return to account for any differences. Exempt organizations taxable as trusts enter such adjustments on Schedule T1 or Schedule T2. Exempt organizations taxable as corporations should account for such differences on Form 4T, line 1.

Payment of Estimated Tax

The franchise or income tax and economic development surcharge 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 and economic development surcharge.

If the total of an exempt organization's franchise or income tax and economic development surcharge due is \$500 or more, it generally must make quarterly estimated tax payments using Wisconsin Form Corp-ES or by electronic funds transfer. Failure to make required estimated tax payments may result in an interest charge.

CAUTION: 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 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 Corp-ES, *Corporation Estimated Tax Voucher*.

Quick Refund. An exempt corporation 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 or Pass-Through Entity Application for Quick Refund of Overpayment of Estimated Tax*, after the end of the taxable year and before the exempt corporation files its tax return. **Do not** file Form 4466W at the same time as your tax return.

An exempt corporation 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) after 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.

Disclosure of Related Entity Expenses and Reportable Transactions

An exempt organization may be required to separately disclose certain expenses paid, accrued, or incurred to a related entity. An exempt organization or its material advisor may also be required to separately disclose reportable transactions.

CAUTION: Wisconsin law provides that certain related entity expenses shall not be allowed as deductions if they are not timely disclosed as required by the Department of Revenue. Also, penalties may apply for failure to disclose reportable transactions to the Department.

Disclosure of Related Entity Expenses. If the exempt organization will be deducting more than \$100,000 (after considering the effect of apportionment) of interest, rent, or intangible expenses or management fees paid, accrued, or incurred to a related person or entity, the corporation must generally file Schedule RT, *Wisconsin Related Entity Expenses Disclosure Statement*, with its franchise or income tax return. The Schedule RT instructions explain the reporting requirements.

However, even if you are not required to file Schedule RT, if you are taking deductions for interest, rent, or intangible expenses or management fees paid, accrued, or incurred to related entities, you must add those expenses back to federal income as Wisconsin modification. If the expenses meet the tests for deductibility, you may subtract them out as subtraction modifications.

Organization's Disclosure of Reportable Transactions. If an exempt organization was required to include any form with its federal tax return to disclose a "reportable transaction," as defined under sec. 71.81(1)(c), Wis. Stats., it must file a copy of that form with the Department of Revenue within 60 days of the date it is required to file it for federal income tax purposes, provided that it is otherwise required to file a Wisconsin return. This includes federal Form 8886, *Reportable Transaction Disclosure Statement*, and federal Form 114, *Report of Foreign Bank and Financial Accounts*.

See the instructions to federal Form 8886 to determine if you are required to file the form for federal purposes.

Material Advisor's Disclosure of Reportable Transactions.

A "material advisor" means any person who provides any material aid, assistance, or advice with respect to organizing, managing, promoting, selling, implementing, insuring, or carrying out any reportable transaction (as defined in the U.S. Treasury Regulations) and who, directly or indirectly, derives gross income from providing such aid, assistance, or advice in an amount that exceeds the threshold amount.

For a material advisor providing advice to an entity and not an individual, the "threshold amount" is any of the following:

- \$25,000 if the reportable transaction is a listed transaction (as defined in the U.S. Treasury Regulations).
- \$250,000 if the reportable transaction is not a listed transaction.

For a material advisor providing advice to an individual, the "threshold amount" is any of the following:

- \$10,000 if the reportable transaction is a listed transaction (as defined in the U.S. Treasury Regulations).
- \$50,000 if the reportable transaction is not a listed transaction.

A material advisor that is required to disclose a reportable transaction to the IRS must file a copy of the disclosure with the Department of Revenue within 60 days of the date it is required for federal income tax purposes, if the reportable transaction affects the taxpayer's Wisconsin income or franchise tax liability. For federal purposes, the form required for this disclosure is Form 8918.

If you are required to file Form 8918 for federal income tax purposes and the reportable transaction to which the form relates affects the taxpayer's Wisconsin income or franchise tax liability, send a paper copy, separate from the Wisconsin return, to the following address: Wisconsin Department of Revenue, Tax Shelters Program, PO Box 8958, Madison, WI 53708-8958. Include a listing of the names and identification numbers of each Wisconsin taxpayer for whom the advisor provided services to.

Internal Revenue Service Adjustments, Amended Returns, and Claims for Refund

Internal Revenue Service Adjustments. If an exempt organization's federal tax return is adjusted by the IRS and such adjustments affect the Wisconsin net tax payable, the amount of a Wisconsin credit, or a Wisconsin loss carryforward, you must report such adjustments to the Department of Revenue within 90 days after they become final by either filing an amended Wisconsin franchise/income tax return or mailing a copy of the final federal audit report..

Send a copy of the final federal audit reports and any associated amended Wisconsin returns to the Wisconsin Department of Revenue, PO Box 8908, Madison, WI 53708-8908. If submitting a federal audit report without an amended return, mail it to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 3-107, PO Box 8906, Madison, WI 53708-8906. Don't attach these items to the tax return for the current year.

Amended Returns. After you have filed a complete, original tax return, you may 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, or a Wisconsin 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, put a check mark on the line next to item D1 on the front of the return, complete the return, and include an explanation of any changes made. Show computations in detail, including any applicable supplemental forms or schedules. Also show how you figured your refund or additional amount owed.

Where applicable, the line-by-line instructions in this booklet provide specific instructions for how to compute the amounts on an amended return.

File your amended return electronically by using one of the third party software providers:

revenue.wi.gov/eserv/corp/third.html

If you have an approved electronic filing waiver, send amended returns to the Wisconsin Department of Revenue, PO Box 8908, Madison, WI 53708-8908. **Don't attach amended returns to other tax returns that you are filing.**

Claims for Refund. 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 4 years after such an assessment. That assessment must have been paid and must not have been protested by filing a petition for redetermination. See section Tax 2.12, Wisconsin Administrative Code, for more information.

Economic Development Surcharge

The economic development surcharge applies to corporations having gross receipts from all unrelated trade or business activities of \$4 million or more during the taxable year. Corporations that must file Wisconsin franchise or income tax returns must pay the economic development surcharge, with certain exceptions. The surcharge doesn't apply to:

- Exempt corporations that have less than \$4 million of gross receipts from all unrelated trade or business activities for federal income tax purposes.
- "Gross receipts from all unrelated trade or business activities" includes gross receipts, gross sales, the gross sales price from the disposition of capital assets and business assets, gross rents, gross income from unrelated debt-financed property, gross interest, annuities, royalties, and rents from controlled organizations, gross investment income, gross exploited exempt activity income, gross advertising income, gross receipts passed through from other entities, and all other receipts that are included in unrelated business taxable income for Wisconsin income tax purposes.

For more information, refer to Publication 400, *Wisconsin's Economic Development Surcharge*.

Information Returns

If an exempt organization pays \$600 or more in rents, royalties, or certain nonwage compensation to one or more individuals, the exempt organization must file an information return to report those payments. You may use Wisconsin Form 9b, *Miscellaneous Income*, or you may use federal Form 1099 instead of Form 9b. For more information, see the Form 9b instructions.

Wisconsin Use Tax

Exempt organizations that don't hold a Wisconsin Certificate of Exempt Status (CES#) and purchase taxable tangible personal property, certain coins and stamps, certain leased properties affixed to real estate, certain digital goods, or taxable services for storage, use, or consumption in Wisconsin without payment of a sales or use tax may owe Wisconsin state, county, or stadium use tax and be required to file a Wisconsin sales and use tax return.

For more information or forms, visit the Department's web site at revenue.wi.gov/faqs/index-s.html, e-mail DOR-SalesandUse@revenue.wi.gov, fax your question to (608) 267-1030, call (608) 266-2776, or write to the Wisconsin Department of Revenue, Mail Stop 5-77, PO Box 8946, Madison, WI 53708-8946.

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. Further, if you fail to disclose reportable transactions, you may be subject to the penalties described in sec. 71.81, Wis. Stats., including a \$30,000 penalty for failure to disclose a listed transaction.

Obtaining Forms and Assistance

If you need forms or publications, you may:

- Download them from the Department's Internet web site at revenue.wi.gov.
- Request them online at revenue.wi.gov.
- Call (608) 266-1961.
- Call or visit any Department of Revenue office.

If you need help in preparing Form 4T, you may:

- E-mail your question to DORFranchise@revenue.wi.gov
- Send a FAX to (608) 267-0834
- Call (608) 266-2772
(Telephone help is also available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711 or, if no answer, (800) 947-3529. These numbers are to be used only when calling with TTY equipment.)
- Call or visit any Department of Revenue office.

Conformity With Internal Revenue Code and Exceptions

The Wisconsin income and franchise tax law applicable is based on the federal Internal Revenue Code ("IRC"). The IRC generally applies for Wisconsin purposes at the same time as for federal purposes. For taxable years beginning on or after January 1, 2015, Wisconsin's definition of the IRC is the IRC as of December 31, 2013 with numerous exceptions. Below is a listing of the exceptions.

Note: The exceptions and provisions adopted by Wisconsin listed below are those in effect as of the publication date of these instructions. It is possible that subsequent changes in Wisconsin law may add or eliminate some exceptions applicable to taxable years beginning in 2015.

Provisions of the Internal Revenue Code Not Adopted by Wisconsin:

- Section 13113 of P.L. 103-66, which created sec. 1202 of the IRC effective for small business stock issued after August 10, 1993.
- Sections 1, 3, 4, and 5 of P.L. 106-519, which repealed foreign sales corporation provisions and replaced with extraterritorial income provisions.
- Sections 101, 102, and 422 of P.L. 108-357, which repealed the exclusion for extraterritorial income, domestic production activities deduction, and the creation of sec. 965 – incentives to reinvest foreign earnings in the U.S.
- Sections 1310 and 1351 of P.L. 109-58, which provides for the modification to special rules for nuclear decommissioning costs, repeal of the limitation on contract research expenses paid so small businesses, universities, and federal laboratories.
- Section 11146 of P.L. 109-59, the tax treatment of state ownership of railroad real estate investment trust.
- Section 403(q) of P.L. 109-135, which provides incentives to reinvest foreign earnings from controlled foreign corporations in the U.S.
- Section 513 of P.L.109-222, which repeals foreign sales corporation/extraterritorial income exclusion binding contract relief.
- Sections 104 and 307 of P.L. 109-432, which increases the rates of the alternative incremental credit and provides a new alternative simplified credit and that gross income does not include an IRA distribution used to fund an HSA.
- Sections 8233 and 8235 of P.L. 110-28, which created a special rule for banks required to change from the reserve method of accounting in becoming tax-option (S) corporations and the elimination of all earnings and profits attributable to pre-1983 years.
- Section 11(e) and (g) of P.L. 110-172, which provides clerical amendments to research credits for controlled corporations and common control, and clerical amendments to the FSC Repeal and Extraterritorial Income Exclusion Act of 2000.
- Section 301 of P.L. 110-245, which provides for tax responsibilities of expatriation.
- Sections 15303 and 15351 of P.L. 110-246, related to the deduction for endangered species recovery, and limits the amount of farm losses that may offset non-farming business income is limited to \$300,000.
- Section 302 of division A, section 401 of division B, and sections 312, 322, 502(c), 707, and 801 of division C of P.L. 110-343, which limits executive compensation for employers participating in troubled assets relief program for the taxable year in which the troubled assets exceed \$300,000,000. Caps the domestic production activities

- deduction at 6% for oil-related activities. The deduction for income attributable to domestic production activities in Puerto Rico applies to the first 8 taxable years beginning before January 1, 2010. Tax incentives for investment in the District of Columbia includes exclusion for gain on sale of an asset held from more than 5 years. Defines wages for purposes of the domestic production activities deduction. Creates sec. 198A to provide for expensing of disaster expenses for control of hazardous substances. Specifies treatment of nonqualified deferred compensation plans maintained by foreign corporations.
- Sections 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111-5, which suspends the special rules for original issue discount on high yield obligations issued during the period 9/1/2008 and 12/31/2009. Allows a 75% exclusion for small business stock issued between 1/17/2009 and 12/31/2009. Provides that no built-in-gain tax is imposed on a tax-option (S) Corporation for a taxable year beginning in 2009 and 2010 if the seventh taxable year in the corporation's recognition period preceded such taxable year. Tax-exempt obligations held by financial institutions, in an amount not to exceed 2 percent of the adjusted basis of the financial institution's assets, are not taken into account for determining the portion of the financial institutions interest expense subject to the pro rata interest disallowance rule of sec. 265(b). Modification of the small insurer exception to tax-exempt interest expense allocation rules for financial institutions.
 - Sections 211, 212, 213, 214, and 216 of P.L. 111-226, which adopts a matching rule to prevent the separation of foreign taxes from the associated foreign income, denies a foreign tax credit for the disqualified portion of any foreign income tax paid in connection with a covered asset acquisition, provides a separate application of foreign tax credit limitation to items resourced under treaties, limits the amount of foreign taxes deemed paid with respect to sec. 956 inclusions, treats a foreign corporation as a member of an affiliated group for interest allocation and apportionment purposes in more than 50% of gross income is effectively connected income and at least 80% of either the vote or value of all outstanding stock is owned directly or indirectly by members of the affiliated group.
 - Sections 2011 and 2122 of P.L. 111-240, which provides a 100% exclusion for the gain on the sale of small business stock acquired after 9/27/2010 and before 1/1/2011, and clarifies the income sourcing rules for guarantee fees.
 - Sections 753, 754, and 760 of P.L. 111-312, which excludes 60% of the gain on the sale of small business stock in an empowerment zone business to gain attributable to periods before 1/1/2016, specifies that gross income does not include gain on stock acquired before 1/1/2012 and held for more than 5 years, and excludes the gain on sale of small business stock acquired in 2011.
 - Section 1106 of P.L. 112-95, which allows airline employees to contribute airline payment amounts under a bankruptcy claim to a traditional IRA as a rollover contribution.
 - Sections 104, 318, 322, 323, 324, 326, 327, and 411 of P.L. 112-240, which makes the alternative minimum tax exemption permanent and indexed for inflation, extends through 2013 the deduction with respect to income attributable to domestic production activities in Puerto Rico, extends the subpart F exception for active financing income, extends the look-thru treatment of payments between related controlled foreign corporations under foreign personal holding company, provides 100% exclusion for gain on small business stock acquired in 2012 and 2013, extends through 2013 the reduction in tax-option (S) Corporation built-in gains tax and clarifies treatment of installment sales, provides a 60% exclusion for gain on small business stock acquired before 2019, and extends through 2013 the rules that allow gain certain sales of electric transmission property to be recognized ratably over 8 taxable years.

Other Exceptions to Internal Revenue Code

The following federal provisions in effect as of December 31, 2013, are specifically excluded for Wisconsin franchise and income tax purposes:

Domestic Production Activities Deduction. For federal tax purposes, taxpayers may claim a deduction against gross income equal to a percentage of its qualified production activities income or its taxable income without regard to the deduction. For taxable years beginning after December 31, 2004, and before January 1, 2009, the federal domestic production activities deduction also applied for Wisconsin income and franchise tax purposes. Effective for taxable years beginning on or after January 1, 2009, the domestic production activities deduction will no longer apply for Wisconsin purposes (sec. 102 of P.L. 108-357).

Depreciation and Bonus Depreciation

For taxable years beginning on or after January 1, 2014, for purposes of computing depreciation, depletion, and amortization, the Internal Revenue Code means the federal Internal Revenue Code in effect on January 1, 2014.

The provision that property required to be depreciated for taxable year 1986 under the Internal Revenue Code as amended to December 31, 1980, to continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980, is limited to taxable years beginning before January 1, 2014.

Wisconsin has not adopted federal bonus depreciation provisions. For Wisconsin purposes, depreciation, depletion, and amortization is computed based on the Internal Revenue Code in effect on January 1, 2014.

Section 179 Expense

For taxable years beginning on or after January 1, 2014, sections 179, 179A, 179B, 179C, 179D, and 179E of the Internal Revenue Code, related to expensing of depreciable business assets, apply for Wisconsin tax purposes. "Internal Revenue Code" means the federal Internal Revenue Code in effect for the year in which the property is placed in service.

Accounting for Differences

Adjustments may be necessary to account for differences between federal and Wisconsin taxable income because of the items described above. Exempt organizations taxable as trusts show these adjustments on Schedule T1 and Schedule T2. Exempt organizations taxable as corporations recompute their federal unrelated business taxable income reported on line 1 of Form 4T. See the instructions for line 1 for details.

Line-by-Line Instructions for Form 4T

You must complete pages 1 and 2 of Form 4T and make appropriate entries in the schedules on page 3. Do not enter "See attached" instead of completing the entry spaces. If more space is needed, use separate sheets using the same size and format as the printed forms.

Round cents 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.

The name and address information should be written on single lines. Do not stack the information on the lines. If more room is needed, abbreviate where possible.

Do not write "None" on the amount lines if there is not an entry for the lines. Instead, leave the lines blank.

Caution: Federal line numbers referred to on Form 4T and in these instructions may change.

Items A Through J

Before completing items A through J, fill in the exempt organization's 2015 taxable year at the top of the form and the organization's name and address. If the organization dissolved, enter the date of dissolution as the ending date of the 2015 taxable year.

■ **Item 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 IRS, calling the IRS's toll-free number at (800) 829-4933, or applying online at [http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online).

■ **Item B. Business Activity (NAICS) Code** – Enter the organization's principal business activity code, based on the North American Industry Classification System (NAICS), from your federal return. If your federal return is a consolidated return, go to census.gov/epcd/www/naics.html to find the NAICS code for your principal business activity.

■ **Item C. State and Year of Organization** – Enter the 2-letter postal abbreviation for the state (or name of the foreign country) under whose laws the organization was formed or organized and the year of formation or organization.

■ **D1. Amended Return** – Check here if this is an amended return. Circle the line number in front of, or provide an explanation of, the lines you are changing and submit a detailed explanation of the changes made, including any supporting form or schedule.

■ **D2. First Return** – Check here if this is the first year that you are filing a Wisconsin return because the corporation wasn't in existence or didn't do business in Wisconsin in prior years.

■ **D3. Final Return** – If the corporation ceased to exist or withdrew from Wisconsin during the year, check here and submit a copy of your plan of liquidation and federal Form 966 if the corporation liquidated.

■ **D4-5. Short Period** – Indicate that a short period return is being filed due to a change in the corporation's accounting period or a stock purchase or sale by checking the appropriate line.

■ **Item E. Extended Due Date** – Check here if the exempt organization has an extension of time to file its Wisconsin return, and enter the extended due date.

■ **Item F. Schedule RT Required** – Check here if the exempt organization is filing Schedule RT, *Wisconsin Related Entity Expenses Disclosure Statement*, with its return. Schedule RT is generally required if the exempt organization pays, accrues, or incurs more than \$100,000 of expenses to a related person or entity in the taxable year. See the Schedule RT instructions for details of the requirement to file Schedule RT.

■ **Item G. Name Change** - Check here if the organization changed its name during the taxable year.

■ **Item H. Internal Revenue Service Adjustment** – If an organization’s federal tax return is adjusted by the IRS and the adjustments affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net business loss carryforward, or a Wisconsin capital loss carryforward, you must report the 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 Wisconsin returns to the Wisconsin Department of Revenue, PO Box 8908, Madison, WI 53708-8908. If submitting a federal audit report without an amended return, mail it to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 3-107, PO Box 8906, Madison, WI 53708-8906. Don’t attach these items to the tax return for the current year.

■ **Item I. Type of Organization** – Check the line that indicates how the organization will be taxed. Failure to check the proper box may result in the incorrect processing of your return.

■ **Item J. Name of Trustee** – Enter the name of the trustee if the organization is taxable as a trust.

NOTE: Lines 1 through 10 are only for exempt organizations taxable as corporations. Exempt organizations taxable as trusts must skip lines 1 through 10 and begin on line 11.

Lines 1 Through 10 (For Corporations Only)

■ **Line 1. Federal Unrelated Business Taxable Income** – 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. However, all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in Wisconsin must be reported to Wisconsin.

If any changes to the IRC or depreciation or amortization differences described above 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 amount on Form 4T, line 1, and include a schedule with Form 4T showing your computation of line 1.

■ **Lines 2 through 7. Apportionment Data** – If using the apportionment method, complete Wisconsin Form A-1, *Wisconsin Apportionment Data for Single Factor Formulas*, or A-2, *Wisconsin Apportionment Data for Multiple Factor Formulas*, and enter the amounts requested. If using the separate accounting method, don’t complete lines 2 through 6. Instead, see the instructions for Separate Accounting Data in the instructions and enter the Wisconsin unrelated business taxable income 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** – Enter any nonrefundable credits the exempt organization is claiming from Schedule CR. However, you may not offset these credits against the economic development surcharge. If you are claiming more than one credit, you must claim the credits in a specific order. To receive any credits, the taxpayer must submit the appropriate credit computation schedules. See the Schedule CR instructions for details.

To determine if the organization qualifies for any credits, see Publication 123, *Business Tax Incentives*, which is available on the Department of Revenue’s web site at revenue.wi.gov/html/taxpubs.html.

■ **Line 10. Net Tax** – Subtract line 9 from line 8. If line 9 is greater than line 8, enter zero (0).

Lines 11 Through 20 (For Trusts Only)

■ **Line 11. Federal Unrelated Business Taxable Income** – Enter the amount from federal Form 990-T, line 34. However, if the trust is required to file Form 4720, enter the amount of federal unrelated business taxable income as computed in the supporting schedules to Form 4720. The amount on line 11 should be after applying the net operating loss deduction and special deductions.

CAUTION: If any changes to the Internal Revenue Code or differences described earlier affect the computation of federal unrelated business taxable income but don’t apply for Wisconsin purposes, account for the differences on Schedules T1 and T2.

■ **Line 12. Trust 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 T1 on page 3 and enter the total.

Specific instructions for how to complete Schedule T1 follow:

■ **Line 1. Interest Income** – 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. Enter only the state or municipal interest that is considered unrelated business taxable income.

■ **Line 2. State Taxes** – Enter the amount of taxes deducted from federal unrelated business taxable income under IRC section 164.

■ **Line 3. Capital Gains and Losses** – If federal unrelated business taxable income includes capital gains 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.

■ **Line 4. Net Operating Loss Carryover** – Enter the amount of any federal net operating loss carryover.

■ **Lines 5. Related Entity Expenses** – An exempt organization taxable as a trust must make an addition modification to “add back” management fees and intangible, interest or rental expenses paid, accrued, or incurred to a related entity. These expenses must generally also be disclosed on Schedule RT. See the Schedule RT instructions for further details of the expenses required to be disclosed on Schedule RT and added back to income on Schedule T1.

After the trust makes this addition modification, the trust uses Part II of Schedule RT to determine if it is eligible for a deduction for any of the amount added back. The trust then makes a subtraction modification on Schedule T2 in the amount it is eligible to deduct.

If the trust is a partner, member, beneficiary, or shareholder of a pass-through entity, also include the amount of modification included on line 21a of Schedule 3K-1; line 14a of Schedule 2K-1; and line 18a of Schedule 5K-1, as applicable.

■ **Line 7. Transitional Adjustments** – 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). Include a schedule showing the computation of each transitional adjustment made.

■ **Line 8. Credits Includable in Income** – For certain credits, you must include the credit amount in your income. Enter on line 8 the total of the following credit amounts, if applicable:

Credit	Amount Includable in Income
Community Rehabilitation Program Credit	Schedule CM, line 5
Development Zones Credits	Schedule DC, lines 7 or 15
Economic Development Tax Credit	Schedule ED, line 4 less line 3
Enterprise Zone Jobs Credit	Schedule EC, line 3
Farmland Preservation Credit	Schedule FC, line 18 and Schedule FC-A, line 13
Jobs Tax Credit	Schedule JT, line 5
Manufacturing & Agriculture Credit	2014 Schedule MA-M, line 18 or Schedule MA-A, line 18
Manufacturing Investment Credit	Schedule MI, line 4
Research Expense Credit	Schedule R, line 16
Technology Zone Credit	Schedule TC, line 6

■ **Line 9. Other Additions** – Enter any other amount subject to Wisconsin taxation, less any expense amount allocable to it, which has been excluded or deducted in the computation of federal unrelated business taxable income. For example, enter all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the tickets were originally bought in Wisconsin.

■ **Line 14. Trust 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 purposes. Complete Schedule T2 on page 3 and enter the total.

Specific instructions for how to complete Schedule T2 follow:

■ **Line 1. Interest Income** – 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. Capital Gains and Losses** – If federal unrelated business taxable income includes capital gains 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 30% of the net capital gain from assets held more than one year (60% on farm assets held more than one year and on all farm assets acquired from a decedent).

■ **Line 3. Net Operating Loss Carryforward** – 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. Related Entity Expenses** – An exempt organization taxable as a trust must make an addition modification to “add back” management fees and intangible, interest or rental expenses paid, accrued, or incurred to a related entity if that interest was deducted from federal unrelated business taxable income. The “addback” is reported on Schedule T1, line 5. After the exempt organization makes this addition modification, it completes Part II of Schedule RT to determine if it is eligible for a deduction for any of the amount added back. The exempt organization then makes a subtraction modification on Schedule T2, line 4, for the amount it is eligible to deduct. See the Schedule RT instructions for details of the conditions necessary to claim this subtraction.

If the exempt organization is a partner, member, beneficiary, or shareholder of a pass-through entity, also include the amount of modification included on line 21b of Schedule 3K-1, line 14b of Schedule 2K-1, and line 18b of Schedule 5K-1, as applicable.

■ **Line 6. Transitional Adjustments** – 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). Include a schedule showing the computation of each transitional adjustment.

■ **Line 7. Other Subtractions** – 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). Include on line 6 any trust income that was included in federal unrelated business taxable income but not sourced to Wisconsin.

■ **Line 16. Gross Tax** – Compute the tax on the Wisconsin unrelated business taxable income on line 15 using the tax table located in the instructions.

■ **Line 17. Nonrefundable Credits** – Enter any nonrefundable credits the exempt organization is claiming from Schedule CR. However, you may not offset these credits against the economic development surcharge. If you are claiming more than one credit, you must claim the credits in a specific order. To receive any credits, the taxpayer must submit the appropriate credit computation schedules. See the Schedule CR instructions for details.

To determine if the organization qualifies for any credits, see Publication 123, *Business Tax Incentives*, which is available on the Department of Revenue's web site at revenue.wi.gov/html/taxpubs.html.

■ **Line 18. 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), and
- A copy of Wisconsin Schedule OS and the other state's tax return must be submitted with Form 4T.

See Wisconsin Schedule OS for more information.

Lines 22 Through 38

■ **Line 22. Economic Development Surcharge** – Compute the surcharge as explained below. For further information, see [Publication 400, Wisconsin's Economic Development Surcharge](#).

Exempt organizations taxable as corporations: Enter the greater of \$25 or 3% (0.03) of the gross tax on line 8, but not more than \$9,800. **Note:** The economic development surcharge does not apply to exempt organizations taxable as corporations that have less than \$4 million of gross receipts from all unrelated trade or business activities for federal income tax purposes.

■ **Line 23. Endangered Resources Donation** – (For exempt organizations taxable as corporations.) Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. It also helps protect Wisconsin's finest remaining examples of prairies, forests, and wetlands. Support endangered resources in Wisconsin. Fill in line 23 with the amount you wish to donate. Your gift will either reduce your refund or be added to tax due.

You can make an online donation at the following web site:

dnr.wi.gov/topic/endangeredresources/donate.html

You can also send a check directly to the Endangered Resources Fund, Department of Natural Resources, PO Box 7921, Madison WI 53707-7921.

■ **Line 24. Veterans Trust Fund Donation** – You may designate an amount as a veterans trust fund donation. Your donation will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in line 24 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

■ **Line 26. Estimated Tax Payments** – Enter estimated tax payments made or overpayments applied from prior years' returns. Subtract any "quick refund" applied for on Form 4466W.

■ **Line 27. Wisconsin Tax Withheld** – Enter your share of Wisconsin tax withheld from pass-through entities of which you are a member, as reported on Wisconsin Schedules 2K-1, 3K-1, or 5K-1. Include a copy of the Schedule 2K-1, 3K-1, or 5K-1 with the tax return that you file. Also enter the amount of Wisconsin tax withheld from lottery prizes.

If this is an amended return, enter the Wisconsin tax withheld reported on your original return, unless the amount you originally reported was incorrect.

■ **Line 28. Refundable Credits** – Enter any refundable credits the exempt organization is claiming from Schedule CR. To determine if the organization qualifies for any credits, see Publication 123, *Business Tax Incentives* (available at revenue.wi.gov/html/taxpubs.html). To claim a credit, complete the appropriate credit schedule as instructed by Publication 123, enter the credit amount on the appropriate line of Schedule CR, and submit the credit schedule and Schedule CR with your return.

■ **Line 29. Amended Return - Amount Previously Paid** - Complete this line only if this is an amended 2015 Form 4T. Fill in the amount of tax you paid with your original Form 4T plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 4T, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2015 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

■ **Line 31. Amended Return - Amount Previously Refunded** - Complete this line only if this is an amended 2015

Form 4T. Fill in the refund from your original 2015 return (not including the amount applied to your 2016 estimated tax).

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty. If your 2015 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 29 instead of line 31.

■ **Line 33. Interest, Penalty, and Late Fee Due** – Enter any interest, penalty, and late fee due from Form U, line 17 or 26. Check the space after the arrow line if you computed underpayment interest using the annualized income installment method on Form U, page 2.

If you are filing an amended return and you were previously assessed interest for underpayment of estimated taxes, complete an amended Form U, Part I, based on the total of the amounts shown on lines 21 and 22. Enter the difference between the underpayment interest from the amended Form U, line 17, and the amount you previously paid on line 33. Show an overpayment as a negative number. File Form U with your amended return. Otherwise, leave line 33 blank. The Department will compute interest on the amount of refund approved or tax owed.

■ **Line 34. Tax Due** – If the total of lines 25 and 33 is larger than line 32, subtract line 32 from the total of lines 25 and 33. Pay by electronic funds transfer or mail your check with a 2015 Form Corp-ES, *Corporation Estimated Tax Voucher*, to the address shown on the voucher. **Otherwise, use paper clips to fasten your check to the front of Form 4T.**

■ **Line 35. Overpayment** – If line 32 is larger than the total of lines 25 and 33, subtract the total of lines 25 and 33 from line 32.

NOTE: If you must recapture development zones investment credits because the property is disposed of or ceases to be qualified property before the end of the recapture period, add the amount from the schedule on page 5 of the Schedule DC instructions to the tax due on line 34 or reduce the overpayment on line 35.

■ **Line 36. 2016 Estimated Tax** – Enter the amount of any overpayment from line 35 that is to be credited to the organization's 2016 estimated tax. The balance of any overpayment will be refunded.

If this is an amended return and you have already filed your 2016 return, enter the overpayment that you claimed as a credit on your 2016 return from your previously filed original or amended 2015 return. Otherwise, you may allocate

the overpayment from line 35 between line 36 and line 37 as you choose.

■ **Line 38. Gross Receipts** – Enter the “gross receipts from all unrelated trade or business activities” including gross receipts, gross sales, the gross sales price from the disposition of capital assets and business assets, gross rents, gross income from unrelated debt-financed property, gross interest, annuities, royalties, and rents from controlled organizations, gross investment income, gross exploited exempt activity income, gross advertising income, gross receipts passed through from other entities, and all other receipts that are included in unrelated business taxable income for Wisconsin tax purposes.

Additional Information, Signatures, and Supplemental Schedules

■ **Additional Information Required** – Provide the requested information and answer the questions in items 1 through 5.

■ **Third Party Designee** – If you want to allow a tax preparer or tax preparation firm, or any other person you choose to discuss your 2015 tax return with the Department of Revenue, check “Yes” in the “Third Party Designee” area of your return. Also, fill in the designee’s name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). If you check “Yes,” you are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and

- Respond to certain department notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee’s authorization, you must submit Form A-222 (*Power of Attorney*). The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2016 tax return.

■ **Signatures** – An officer or trustee of the exempt organization must sign the form at the bottom of page 2. 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 “PTIN” and his or her preparer tax identification number in the space for the preparer’s federal employer identification number.

■ **Supplemental Schedules** – File the following items as supplemental schedules to your Form 4T:

- Your federal Form 990-T or 4720 with all supporting schedules.
- A list of your solely owned LLCs (complete and submit Schedule DE with your return).
- Any extension of time to file your return.
- Supporting schedules for Form 4T (supporting schedules that are not Department-prescribed forms may be submitted as .pdf documents with electronic returns).

If you are filing Form 4T on paper, **do not staple, fasten or bind these supplemental schedules to your return. Use paper clips instead.**

Wisconsin Income of Multistate Organizations

Who Must Use 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.

An exempt organization engaged in unrelated trade or business activities in and outside Wisconsin is required to report IC-102

a portion of its total 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.

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.

To use the apportionment method, an exempt organization must have business activity sufficient to create nexus in Wisconsin and at least one other state or foreign country. "Nexus" means that an exempt organization's 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 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 the Apportionment Percentage

For unitary, multistate businesses (except direct air carriers, air freight forwarders affiliated with a direct air carrier, motor carriers, railroads, pipeline companies, financial institutions, brokers-dealers, investment advisers, investment companies, underwriters, and telecommunications companies whose incomes are apportioned by special rules of the Department), the apportionment percentage is determined by the ratio of Wisconsin sales to total company sales.

For most companies, the apportionment percentage is computed on Form A-1. However, direct air carriers, air freight forwarders affiliated with a direct air carrier, motor carriers, railroads, pipeline companies, and telecommunications companies should see Form A-2 and its instructions.

What Is Nonapportionable Unrelated Business Taxable Income

Nonapportionable 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. This income is assigned to the state where the property is located.

All income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in Wisconsin shall be allocated to Wisconsin.

Except for income from lottery prizes described above, the intangible income of a personal holding company is nonapportionable and is assigned to the state of incorporation.

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

Corporate Partners or LLC Members

An exempt corporation that is a general or limited partner includes its share of the numerator and denominator of the partnership's apportionment factors in the numerator and denominator of its apportionment factors. An exempt corporation that is a member of a limited liability company (LLC) treated as a partnership for federal tax purposes includes its share of the numerator and denominator of the LLC's apportionment factors in the numerator and denominator of its apportionment factors. The exempt corporation should request a detailed breakdown of the partnership's or LLC's items and amounts to be included in the computation of its apportionment factors.

Note: Income from a partnership or LLC may be nontaxable under the principles of the U.S. Supreme Court decision in *Allied-Signal v. Director, Div. of Taxation*, 504 U.S. 768 (1992), if the investment is passive and does not serve an operational function. In this case, the exempt corporation would not include its share of the partnership's or LLC's apportionment factors in the numerator and denominator of its apportionment factors.

Separate Accounting

An exempt organization engaged in a nonunitary business in and outside Wisconsin must determine the amount of income attributable to Wisconsin by separate accounting. The exempt organization uses Form C, *Separate Accounting Data*, to report the amount 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. Under separate accounting, the exempt organization must keep separate records of the sales, cost of sales, and expenses for the Wisconsin business.

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 net income. It should be mailed to the Wisconsin Department of Revenue, Mail Stop 3-107, PO Box 8906, Madison, WI 53708-8906 before the end of the taxable year for which the use of separate accounting is desired.

2015 TAX TABLE

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
			4,000	4,100	162	9,500	9,600	382	15,000	15,100	675	20,500	20,600	996
			4,100	4,200	166	9,600	9,700	386	15,100	15,200	681	20,600	20,700	1,002
			4,200	4,300	170	9,700	9,800	390	15,200	15,300	687	20,700	20,800	1,008
			4,300	4,400	174	9,800	9,900	394	15,300	15,400	692	20,800	20,900	1,014
			4,400	4,500	178	9,900	10,000	398	15,400	15,500	698	20,900	21,000	1,019
			4,500	4,600	182	10,000	10,100	402	15,500	15,600	704	21,000	21,100	1,025
			4,600	4,700	186	10,100	10,200	406	15,600	15,700	710	21,100	21,200	1,031
			4,700	4,800	190	10,200	10,300	410	15,700	15,800	716	21,200	21,300	1,037
			4,800	4,900	194	10,300	10,400	414	15,800	15,900	722	21,300	21,400	1,043
			4,900	5,000	198	10,400	10,500	418	15,900	16,000	727	21,400	21,500	1,049
			5,000	5,100	202	10,500	10,600	422	16,000	16,100	733	21,500	21,600	1,054
			5,100	5,200	206	10,600	10,700	426	16,100	16,200	739	21,600	21,700	1,060
			5,200	5,300	210	10,700	10,800	430	16,200	16,300	745	21,700	21,800	1,066
0	20	0	5,300	5,400	214	10,800	10,900	434	16,300	16,400	751	21,800	21,900	1,072
20	40	1	5,400	5,500	218	10,900	11,000	438	16,400	16,500	757	21,900	22,000	1,078
40	100	3	5,500	5,600	222	11,000	11,100	442	16,500	16,600	762	22,000	22,100	1,084
100	200	6	5,600	5,700	226	11,100	11,200	447	16,600	16,700	768	22,100	22,200	1,090
200	300	10	5,700	5,800	230	11,200	11,300	453	16,700	16,800	774	22,200	22,300	1,096
300	400	14	5,800	5,900	234	11,300	11,400	459	16,800	16,900	780	22,300	22,400	1,102
400	500	18	5,900	6,000	238	11,400	11,500	465	16,900	17,000	786	22,400	22,500	1,108
500	600	22	6,000	6,100	242	11,500	11,600	470	17,000	17,100	792	22,500	22,600	1,114
600	700	26	6,100	6,200	246	11,600	11,700	476	17,100	17,200	798	22,600	22,700	1,121
700	800	30	6,200	6,300	250	11,700	11,800	482	17,200	17,300	803	22,700	22,800	1,127
800	900	34	6,300	6,400	254	11,800	11,900	488	17,300	17,400	809	22,800	22,900	1,133
900	1,000	38	6,400	6,500	258	11,900	12,000	494	17,400	17,500	815	22,900	23,000	1,139
1,000	1,100	42	6,500	6,600	262	12,000	12,100	500	17,500	17,600	821	23,000	23,100	1,146
1,100	1,200	46	6,600	6,700	266	12,100	12,200	506	17,600	17,700	827	23,100	23,200	1,152
1,200	1,300	50	6,700	6,800	270	12,200	12,300	511	17,700	17,800	833	23,200	23,300	1,158
1,300	1,400	54	6,800	6,900	274	12,300	12,400	517	17,800	17,900	838	23,300	23,400	1,165
1,400	1,500	58	6,900	7,000	278	12,400	12,500	523	17,900	18,000	844	23,400	23,500	1,171
1,500	1,600	62	7,000	7,100	282	12,500	12,600	529	18,000	18,100	850	23,500	23,600	1,177
1,600	1,700	66	7,100	7,200	286	12,600	12,700	535	18,100	18,200	856	23,600	23,700	1,183
1,700	1,800	70	7,200	7,300	290	12,700	12,800	541	18,200	18,300	862	23,700	23,800	1,190
1,800	1,900	74	7,300	7,400	294	12,800	12,900	546	18,300	18,400	868	23,800	23,900	1,196
1,900	2,000	78	7,400	7,500	298	12,900	13,000	552	18,400	18,500	873	23,900	24,000	1,202
2,000	2,100	82	7,500	7,600	302	13,000	13,100	558	18,500	18,600	879	24,000	24,100	1,208
2,100	2,200	86	7,600	7,700	306	13,100	13,200	564	18,600	18,700	885	24,100	24,200	1,215
2,200	2,300	90	7,700	7,800	310	13,200	13,300	570	18,700	18,800	891	24,200	24,300	1,221
2,300	2,400	94	7,800	7,900	314	13,300	13,400	576	18,800	18,900	897	24,300	24,400	1,227
2,400	2,500	98	7,900	8,000	318	13,400	13,500	581	18,900	19,000	903	24,400	24,500	1,234
2,500	2,600	102	8,000	8,100	322	13,500	13,600	587	19,000	19,100	908	24,500	24,600	1,240
2,600	2,700	106	8,100	8,200	326	13,600	13,700	593	19,100	19,200	914	24,600	24,700	1,246
2,700	2,800	110	8,200	8,300	330	13,700	13,800	599	19,200	19,300	920	24,700	24,800	1,252
2,800	2,900	114	8,300	8,400	334	13,800	13,900	605	19,300	19,400	926	24,800	24,900	1,259
2,900	3,000	118	8,400	8,500	338	13,900	14,000	611	19,400	19,500	932	24,900	25,000	1,265
3,000	3,100	122	8,500	8,600	342	14,000	14,100	616	19,500	19,600	938	25,000	25,100	1,271
3,100	3,200	126	8,600	8,700	346	14,100	14,200	622	19,600	19,700	944	25,100	25,200	1,277
3,200	3,300	130	8,700	8,800	350	14,200	14,300	628	19,700	19,800	949	25,200	25,300	1,284
3,300	3,400	134	8,800	8,900	354	14,300	14,400	634	19,800	19,900	955	25,300	25,400	1,290
3,400	3,500	138	8,900	9,000	358	14,400	14,500	640	19,900	20,000	961	25,400	25,500	1,296
3,500	3,600	142	9,000	9,100	362	14,500	14,600	646	20,000	20,100	967	25,500	25,600	1,303
3,600	3,700	146	9,100	9,200	366	14,600	14,700	652	20,100	20,200	973	25,600	25,700	1,309
3,700	3,800	150	9,200	9,300	370	14,700	14,800	657	20,200	20,300	979	25,700	25,800	1,315
3,800	3,900	154	9,300	9,400	374	14,800	14,900	663	20,300	20,400	984	25,800	25,900	1,321
3,900	4,000	158	9,400	9,500	378	14,900	15,000	669	20,400	20,500	990	25,900	26,000	1,328

2015 TAX TABLE (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	If Line 15 is at least	but less than	Gross tax is
26,000	26,100	1,334	31,500	31,600	1,679	37,000	37,100	2,024	42,500	42,600	2,368	48,000	48,100	2,713
26,100	26,200	1,340	31,600	31,700	1,685	37,100	37,200	2,030	42,600	42,700	2,375	48,100	48,200	2,720
26,200	26,300	1,346	31,700	31,800	1,691	37,200	37,300	2,036	42,700	42,800	2,381	48,200	48,300	2,726
26,300	26,400	1,353	31,800	31,900	1,698	37,300	37,400	2,042	42,800	42,900	2,387	48,300	48,400	2,732
26,400	26,500	1,359	31,900	32,000	1,704	37,400	37,500	2,049	42,900	43,000	2,393	48,400	48,500	2,738
26,500	26,600	1,365	32,000	32,100	1,710	37,500	37,600	2,055	43,000	43,100	2,400	48,500	48,600	2,745
26,600	26,700	1,371	32,100	32,200	1,716	37,600	37,700	2,061	43,100	43,200	2,406	48,600	48,700	2,751
26,700	26,800	1,378	32,200	32,300	1,723	37,700	37,800	2,067	43,200	43,300	2,412	48,700	48,800	2,757
26,800	26,900	1,384	32,300	32,400	1,729	37,800	37,900	2,074	43,300	43,400	2,419	48,800	48,900	2,763
26,900	27,000	1,390	32,400	32,500	1,735	37,900	38,000	2,080	43,400	43,500	2,425	48,900	49,000	2,770
27,000	27,100	1,397	32,500	32,600	1,741	38,000	38,100	2,086	43,500	43,600	2,431	49,000	49,100	2,776
27,100	27,200	1,403	32,600	32,700	1,748	38,100	38,200	2,093	43,600	43,700	2,437	49,100	49,200	2,782
27,200	27,300	1,409	32,700	32,800	1,754	38,200	38,300	2,099	43,700	43,800	2,444	49,200	49,300	2,789
27,300	27,400	1,415	32,800	32,900	1,760	38,300	38,400	2,105	43,800	43,900	2,450	49,300	49,400	2,795
27,400	27,500	1,422	32,900	33,000	1,766	38,400	38,500	2,111	43,900	44,000	2,456	49,400	49,500	2,801
27,500	27,600	1,428	33,000	33,100	1,773	38,500	38,600	2,118	44,000	44,100	2,462	49,500	49,600	2,807
27,600	27,700	1,434	33,100	33,200	1,779	38,600	38,700	2,124	44,100	44,200	2,469	49,600	49,700	2,814
27,700	27,800	1,440	33,200	33,300	1,785	38,700	38,800	2,130	44,200	44,300	2,475	49,700	49,800	2,820
27,800	27,900	1,447	33,300	33,400	1,792	38,800	38,900	2,136	44,300	44,400	2,481	49,800	49,900	2,826
27,900	28,000	1,453	33,400	33,500	1,798	38,900	39,000	2,143	44,400	44,500	2,488	49,900	50,000	2,832
28,000	28,100	1,459	33,500	33,600	1,804	39,000	39,100	2,149	44,500	44,600	2,494	50,000	50,100	2,839
28,100	28,200	1,466	33,600	33,700	1,810	39,100	39,200	2,155	44,600	44,700	2,500	50,100	50,200	2,845
28,200	28,300	1,472	33,700	33,800	1,817	39,200	39,300	2,162	44,700	44,800	2,506	50,200	50,300	2,851
28,300	28,400	1,478	33,800	33,900	1,823	39,300	39,400	2,168	44,800	44,900	2,513	50,300	50,400	2,857
28,400	28,500	1,484	33,900	34,000	1,829	39,400	39,500	2,174	44,900	45,000	2,519	50,400	50,500	2,864
28,500	28,600	1,491	34,000	34,100	1,835	39,500	39,600	2,180	45,000	45,100	2,525	50,500	50,600	2,870
28,600	28,700	1,497	34,100	34,200	1,842	39,600	39,700	2,187	45,100	45,200	2,531	50,600	50,700	2,876
28,700	28,800	1,503	34,200	34,300	1,848	39,700	39,800	2,193	45,200	45,300	2,538	50,700	50,800	2,883
28,800	28,900	1,509	34,300	34,400	1,854	39,800	39,900	2,199	45,300	45,400	2,544	50,800	50,900	2,889
28,900	29,000	1,516	34,400	34,500	1,861	39,900	40,000	2,205	45,400	45,500	2,550	50,900	51,000	2,895
29,000	29,100	1,522	34,500	34,600	1,867	40,000	40,100	2,212	45,500	45,600	2,557	51,000	51,100	2,901
29,100	29,200	1,528	34,600	34,700	1,873	40,100	40,200	2,218	45,600	45,700	2,563	51,100	51,200	2,908
29,200	29,300	1,535	34,700	34,800	1,879	40,200	40,300	2,224	45,700	45,800	2,569	51,200	51,300	2,914
29,300	29,400	1,541	34,800	34,900	1,886	40,300	40,400	2,230	45,800	45,900	2,575	51,300	51,400	2,920
29,400	29,500	1,547	34,900	35,000	1,892	40,400	40,500	2,237	45,900	46,000	2,582	51,400	51,500	2,926
29,500	29,600	1,553	35,000	35,100	1,898	40,500	40,600	2,243	46,000	46,100	2,588	51,500	51,600	2,933
29,600	29,700	1,560	35,100	35,200	1,904	40,600	40,700	2,249	46,100	46,200	2,594	51,600	51,700	2,939
29,700	29,800	1,566	35,200	35,300	1,911	40,700	40,800	2,256	46,200	46,300	2,600	51,700	51,800	2,945
29,800	29,900	1,572	35,300	35,400	1,917	40,800	40,900	2,262	46,300	46,400	2,607	51,800	51,900	2,952
29,900	30,000	1,578	35,400	35,500	1,923	40,900	41,000	2,268	46,400	46,500	2,613	51,900	52,000	2,958
30,000	30,100	1,585	35,500	35,600	1,930	41,000	41,100	2,274	46,500	46,600	2,619	52,000	52,100	2,964
30,100	30,200	1,591	35,600	35,700	1,936	41,100	41,200	2,281	46,600	46,700	2,625	52,100	52,200	2,970
30,200	30,300	1,597	35,700	35,800	1,942	41,200	41,300	2,287	46,700	46,800	2,632	52,200	52,300	2,977
30,300	30,400	1,603	35,800	35,900	1,948	41,300	41,400	2,293	46,800	46,900	2,638	52,300	52,400	2,983
30,400	30,500	1,610	35,900	36,000	1,955	41,400	41,500	2,299	46,900	47,000	2,644	52,400	52,500	2,989
30,500	30,600	1,616	36,000	36,100	1,961	41,500	41,600	2,306	47,000	47,100	2,651	52,500	52,600	2,995
30,600	30,700	1,622	36,100	36,200	1,967	41,600	41,700	2,312	47,100	47,200	2,657	52,600	52,700	3,002
30,700	30,800	1,629	36,200	36,300	1,973	41,700	41,800	2,318	47,200	47,300	2,663	52,700	52,800	3,008
30,800	30,900	1,635	36,300	36,400	1,980	41,800	41,900	2,325	47,300	47,400	2,669	52,800	52,900	3,014
30,900	31,000	1,641	36,400	36,500	1,986	41,900	42,000	2,331	47,400	47,500	2,676	52,900	53,000	3,020
31,000	31,100	1,647	36,500	36,600	1,992	42,000	42,100	2,337	47,500	47,600	2,682	53,000	53,100	3,027
31,100	31,200	1,654	36,600	36,700	1,998	42,100	42,200	2,343	47,600	47,700	2,688	53,100	53,200	3,033
31,200	31,300	1,660	36,700	36,800	2,005	42,200	42,300	2,350	47,700	47,800	2,694	53,200	53,300	3,039
31,300	31,400	1,666	36,800	36,900	2,011	42,300	42,400	2,356	47,800	47,900	2,701	53,300	53,400	3,046
31,400	31,500	1,672	36,900	37,000	2,017	42,400	42,500	2,362	47,900	48,000	2,707	53,400	53,500	3,052

2015 TAX TABLE (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	If Line 15 is at least	but less than	Gross tax is
53,500	53,600	3,058	59,000	59,100	3,403	64,500	64,600	3,748	70,000	70,100	4,093	75,500	75,600	4,438
53,600	53,700	3,064	59,100	59,200	3,409	64,600	64,700	3,754	70,100	70,200	4,099	75,600	75,700	4,444
53,700	53,800	3,071	59,200	59,300	3,416	64,700	64,800	3,760	70,200	70,300	4,105	75,700	75,800	4,450
53,800	53,900	3,077	59,300	59,400	3,422	64,800	64,900	3,767	70,300	70,400	4,111	75,800	75,900	4,456
53,900	54,000	3,083	59,400	59,500	3,428	64,900	65,000	3,773	70,400	70,500	4,118	75,900	76,000	4,463
54,000	54,100	3,089	59,500	59,600	3,434	65,000	65,100	3,779	70,500	70,600	4,124	76,000	76,100	4,469
54,100	54,200	3,096	59,600	59,700	3,441	65,100	65,200	3,785	70,600	70,700	4,130	76,100	76,200	4,475
54,200	54,300	3,102	59,700	59,800	3,447	65,200	65,300	3,792	70,700	70,800	4,137	76,200	76,300	4,481
54,300	54,400	3,108	59,800	59,900	3,453	65,300	65,400	3,798	70,800	70,900	4,143	76,300	76,400	4,488
54,400	54,500	3,115	59,900	60,000	3,459	65,400	65,500	3,804	70,900	71,000	4,149	76,400	76,500	4,494
54,500	54,600	3,121	60,000	60,100	3,466	65,500	65,600	3,811	71,000	71,100	4,155	76,500	76,600	4,500
54,600	54,700	3,127	60,100	60,200	3,472	65,600	65,700	3,817	71,100	71,200	4,162	76,600	76,700	4,506
54,700	54,800	3,133	60,200	60,300	3,478	65,700	65,800	3,823	71,200	71,300	4,168	76,700	76,800	4,513
54,800	54,900	3,140	60,300	60,400	3,484	65,800	65,900	3,829	71,300	71,400	4,174	76,800	76,900	4,519
54,900	55,000	3,146	60,400	60,500	3,491	65,900	66,000	3,836	71,400	71,500	4,180	76,900	77,000	4,525
55,000	55,100	3,152	60,500	60,600	3,497	66,000	66,100	3,842	71,500	71,600	4,187	77,000	77,100	4,532
55,100	55,200	3,158	60,600	60,700	3,503	66,100	66,200	3,848	71,600	71,700	4,193	77,100	77,200	4,538
55,200	55,300	3,165	60,700	60,800	3,510	66,200	66,300	3,854	71,700	71,800	4,199	77,200	77,300	4,544
55,300	55,400	3,171	60,800	60,900	3,516	66,300	66,400	3,861	71,800	71,900	4,206	77,300	77,400	4,550
55,400	55,500	3,177	60,900	61,000	3,522	66,400	66,500	3,867	71,900	72,000	4,212	77,400	77,500	4,557
55,500	55,600	3,184	61,000	61,100	3,528	66,500	66,600	3,873	72,000	72,100	4,218	77,500	77,600	4,563
55,600	55,700	3,190	61,100	61,200	3,535	66,600	66,700	3,879	72,100	72,200	4,224	77,600	77,700	4,569
55,700	55,800	3,196	61,200	61,300	3,541	66,700	66,800	3,886	72,200	72,300	4,231	77,700	77,800	4,575
55,800	55,900	3,202	61,300	61,400	3,547	66,800	66,900	3,892	72,300	72,400	4,237	77,800	77,900	4,582
55,900	56,000	3,209	61,400	61,500	3,553	66,900	67,000	3,898	72,400	72,500	4,243	77,900	78,000	4,588
56,000	56,100	3,215	61,500	61,600	3,560	67,000	67,100	3,905	72,500	72,600	4,249	78,000	78,100	4,594
56,100	56,200	3,221	61,600	61,700	3,566	67,100	67,200	3,911	72,600	72,700	4,256	78,100	78,200	4,601
56,200	56,300	3,227	61,700	61,800	3,572	67,200	67,300	3,917	72,700	72,800	4,262	78,200	78,300	4,607
56,300	56,400	3,234	61,800	61,900	3,579	67,300	67,400	3,923	72,800	72,900	4,268	78,300	78,400	4,613
56,400	56,500	3,240	61,900	62,000	3,585	67,400	67,500	3,930	72,900	73,000	4,274	78,400	78,500	4,619
56,500	56,600	3,246	62,000	62,100	3,591	67,500	67,600	3,936	73,000	73,100	4,281	78,500	78,600	4,626
56,600	56,700	3,252	62,100	62,200	3,597	67,600	67,700	3,942	73,100	73,200	4,287	78,600	78,700	4,632
56,700	56,800	3,259	62,200	62,300	3,604	67,700	67,800	3,948	73,200	73,300	4,293	78,700	78,800	4,638
56,800	56,900	3,265	62,300	62,400	3,610	67,800	67,900	3,955	73,300	73,400	4,300	78,800	78,900	4,644
56,900	57,000	3,271	62,400	62,500	3,616	67,900	68,000	3,961	73,400	73,500	4,306	78,900	79,000	4,651
57,000	57,100	3,278	62,500	62,600	3,622	68,000	68,100	3,967	73,500	73,600	4,312	79,000	79,100	4,657
57,100	57,200	3,284	62,600	62,700	3,629	68,100	68,200	3,974	73,600	73,700	4,318	79,100	79,200	4,663
57,200	57,300	3,290	62,700	62,800	3,635	68,200	68,300	3,980	73,700	73,800	4,325	79,200	79,300	4,670
57,300	57,400	3,296	62,800	62,900	3,641	68,300	68,400	3,986	73,800	73,900	4,331	79,300	79,400	4,676
57,400	57,500	3,303	62,900	63,000	3,647	68,400	68,500	3,992	73,900	74,000	4,337	79,400	79,500	4,682
57,500	57,600	3,309	63,000	63,100	3,654	68,500	68,600	3,999	74,000	74,100	4,343	79,500	79,600	4,688
57,600	57,700	3,315	63,100	63,200	3,660	68,600	68,700	4,005	74,100	74,200	4,350	79,600	79,700	4,695
57,700	57,800	3,321	63,200	63,300	3,666	68,700	68,800	4,011	74,200	74,300	4,356	79,700	79,800	4,701
57,800	57,900	3,328	63,300	63,400	3,673	68,800	68,900	4,017	74,300	74,400	4,362	79,800	79,900	4,707
57,900	58,000	3,334	63,400	63,500	3,679	68,900	69,000	4,024	74,400	74,500	4,369	79,900	80,000	4,713
58,000	58,100	3,340	63,500	63,600	3,685	69,000	69,100	4,030	74,500	74,600	4,375	80,000	80,100	4,720
58,100	58,200	3,347	63,600	63,700	3,691	69,100	69,200	4,036	74,600	74,700	4,381	80,100	80,200	4,726
58,200	58,300	3,353	63,700	63,800	3,698	69,200	69,300	4,043	74,700	74,800	4,387	80,200	80,300	4,732
58,300	58,400	3,359	63,800	63,900	3,704	69,300	69,400	4,049	74,800	74,900	4,394	80,300	80,400	4,738
58,400	58,500	3,365	63,900	64,000	3,710	69,400	69,500	4,055	74,900	75,000	4,400	80,400	80,500	4,745
58,500	58,600	3,372	64,000	64,100	3,716	69,500	69,600	4,061	75,000	75,100	4,406	80,500	80,600	4,751
58,600	58,700	3,378	64,100	64,200	3,723	69,600	69,700	4,068	75,100	75,200	4,412	80,600	80,700	4,757
58,700	58,800	3,384	64,200	64,300	3,729	69,700	69,800	4,074	75,200	75,300	4,419	80,700	80,800	4,764
58,800	58,900	3,390	64,300	64,400	3,735	69,800	69,900	4,080	75,300	75,400	4,425	80,800	80,900	4,770
58,900	59,000	3,397	64,400	64,500	3,742	69,900	70,000	4,086	75,400	75,500	4,431	80,900	81,000	4,776

2015 TAX TABLE (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
81,000	81,100	4,782	86,500	86,600	5,127	92,000	92,100	5,472	97,500	97,600	5,817
81,100	81,200	4,789	86,600	86,700	5,133	92,100	92,200	5,478	97,600	97,700	5,823
81,200	81,300	4,795	86,700	86,800	5,140	92,200	92,300	5,485	97,700	97,800	5,829
81,300	81,400	4,801	86,800	86,900	5,146	92,300	92,400	5,491	97,800	97,900	5,836
81,400	81,500	4,807	86,900	87,000	5,152	92,400	92,500	5,497	97,900	98,000	5,842
81,500	81,600	4,814	87,000	87,100	5,159	92,500	92,600	5,503	98,000	98,100	5,848
81,600	81,700	4,820	87,100	87,200	5,165	92,600	92,700	5,510	98,100	98,200	5,855
81,700	81,800	4,826	87,200	87,300	5,171	92,700	92,800	5,516	98,200	98,300	5,861
81,800	81,900	4,833	87,300	87,400	5,177	92,800	92,900	5,522	98,300	98,400	5,867
81,900	82,000	4,839	87,400	87,500	5,184	92,900	93,000	5,528	98,400	98,500	5,873
82,000	82,100	4,845	87,500	87,600	5,190	93,000	93,100	5,535	98,500	98,600	5,880
82,100	82,200	4,851	87,600	87,700	5,196	93,100	93,200	5,541	98,600	98,700	5,886
82,200	82,300	4,858	87,700	87,800	5,202	93,200	93,300	5,547	98,700	98,800	5,892
82,300	82,400	4,864	87,800	87,900	5,209	93,300	93,400	5,554	98,800	98,900	5,898
82,400	82,500	4,870	87,900	88,000	5,215	93,400	93,500	5,560	98,900	99,000	5,905
82,500	82,600	4,876	88,000	88,100	5,221	93,500	93,600	5,566	99,000	99,100	5,911
82,600	82,700	4,883	88,100	88,200	5,228	93,600	93,700	5,572	99,100	99,200	5,917
82,700	82,800	4,889	88,200	88,300	5,234	93,700	93,800	5,579	99,200	99,300	5,924
82,800	82,900	4,895	88,300	88,400	5,240	93,800	93,900	5,585	99,300	99,400	5,930
82,900	83,000	4,901	88,400	88,500	5,246	93,900	94,000	5,591	99,400	99,500	5,936
83,000	83,100	4,908	88,500	88,600	5,253	94,000	94,100	5,597	99,500	99,600	5,942
83,100	83,200	4,914	88,600	88,700	5,259	94,100	94,200	5,604	99,600	99,700	5,949
83,200	83,300	4,920	88,700	88,800	5,265	94,200	94,300	5,610	99,700	99,800	5,955
83,300	83,400	4,927	88,800	88,900	5,271	94,300	94,400	5,616	99,800	99,900	5,961
83,400	83,500	4,933	88,900	89,000	5,278	94,400	94,500	5,623	99,900	100,000	5,967
83,500	83,600	4,939	89,000	89,100	5,284	94,500	94,600	5,629	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> 100,000 244,270 5,971 plus 6.27% of the amount over \$100,000 but less than \$244,270 </div>		
83,600	83,700	4,945	89,100	89,200	5,290	94,600	94,700	5,635			
83,700	83,800	4,952	89,200	89,300	5,297	94,700	94,800	5,641			
83,800	83,900	4,958	89,300	89,400	5,303	94,800	94,900	5,648			
83,900	84,000	4,964	89,400	89,500	5,309	94,900	95,000	5,654			
84,000	84,100	4,970	89,500	89,600	5,315	95,000	95,100	5,660	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> \$244,270 or more \$15,016 plus 7.65% of the amount over \$244,270 </div>		
84,100	84,200	4,977	89,600	89,700	5,322	95,100	95,200	5,666			
84,200	84,300	4,983	89,700	89,800	5,328	95,200	95,300	5,673			
84,300	84,400	4,989	89,800	89,900	5,334	95,300	95,400	5,679			
84,400	84,500	4,996	89,900	90,000	5,340	95,400	95,500	5,685			
84,500	84,600	5,002	90,000	90,100	5,347	95,500	95,600	5,692			
84,600	84,700	5,008	90,100	90,200	5,353	95,600	95,700	5,698			
84,700	84,800	5,014	90,200	90,300	5,359	95,700	95,800	5,704			
84,800	84,900	5,021	90,300	90,400	5,365	95,800	95,900	5,710			
84,900	85,000	5,027	90,400	90,500	5,372	95,900	96,000	5,717			
85,000	85,100	5,033	90,500	90,600	5,378	96,000	96,100	5,723			
85,100	85,200	5,039	90,600	90,700	5,384	96,100	96,200	5,729			
85,200	85,300	5,046	90,700	90,800	5,391	96,200	96,300	5,735			
85,300	85,400	5,052	90,800	90,900	5,397	96,300	96,400	5,742			
85,400	85,500	5,058	90,900	91,000	5,403	96,400	96,500	5,748			
85,500	85,600	5,065	91,000	91,100	5,409	96,500	96,600	5,754			
85,600	85,700	5,071	91,100	91,200	5,416	96,600	96,700	5,760			
85,700	85,800	5,077	91,200	91,300	5,422	96,700	96,800	5,767			
85,800	85,900	5,083	91,300	91,400	5,428	96,800	96,900	5,773			
85,900	86,000	5,090	91,400	91,500	5,434	96,900	97,000	5,779			
86,000	86,100	5,096	91,500	91,600	5,441	97,000	97,100	5,786			
86,100	86,200	5,102	91,600	91,700	5,447	97,100	97,200	5,792			
86,200	86,300	5,108	91,700	91,800	5,453	97,200	97,300	5,798			
86,300	86,400	5,115	91,800	91,900	5,460	97,300	97,400	5,804			
86,400	86,500	5,121	91,900	92,000	5,466	97,400	97,500	5,811			