

# Wisconsin Allocation and Separate Accounting Data

# 2015

Wisconsin Department  
of Revenue

Name

Federal Employer ID Number

### Part I Allocation of Book Income or Net Income per Income Statement

		1	2	3
	Basis of Allocation	Allocable to Wisconsin	Allocable Outside Wisconsin	Total
<b>1</b> Enter items of income:				
<b>2</b> Enter total income				
<b>3</b> Enter expenses:				
<b>4</b> Enter total expenses				
<b>5</b> Enter book income or net income per income statement				

The book income on line 5, column 3, must agree with either federal Schedule M-1, line 1, or for Schedule M-3 filers, the net income per income statement, figured on a separate company basis.

**Part II Reconciliation of Book Income or Net Income per Income Statement With Net Income**

	1	2	3
	Allocable to Wisconsin	Allocable Outside Wisconsin	Total
<b>6</b> Book income or net income per income statement (must agree with Part I, line 5) . . . . .			
<b>7</b> Addition adjustments to arrive at federal net income (sum of lines 2 through 5 of federal Schedule M-1, or for Schedule M-3 filers, the sum of addition adjustments from Parts II and III). . . . .			
<b>8</b> Add lines 6 and 7 . . . . .			
<b>9</b> Subtraction adjustments to arrive at federal net income (federal Schedule M-1, line 9, or for Schedule M-3 filers, the sum of subtraction adjustments from Parts II and III) . . . . .			
<b>10</b> Subtract line 9 from line 8. This is federal taxable income before net operating loss deduction and special deductions . . . . .			
<b>11</b> Additions to federal income included on Schedule 4V for Form 4 filers or Form 6, Part II, line 2k from combined return filers . . . . .			
<b>12</b> Add lines 10 and 11. . . . .			
<b>13</b> Subtractions from federal income included on Schedule 4W for Form 4 filers or Form 6, Part II, line 4o for combined filers . . . . .			
<b>14</b> Subtract line 13 from line 12. This is the corporation's net income . . . . .			
<b>15</b> Enter the amount from line 14 that will be apportioned instead of allocated . . . . .			
<b>16</b> Subtract line 15 from line 14. This is the corporation's allocable net income. Enter the amount from column 1 on Form N, line 6, column a. Enter the amount from column 3 on Form N, line 6, column b. . . . .			

**Additional Information Required**

**17** Has the corporation obtained written permission from the Department of Revenue to use separate accounting?  Yes  No

**18 a** Transfers to Wisconsin branches: Enter the amount of sales \$ \_\_\_\_\_, purchases \$ \_\_\_\_\_, management fees paid \$ \_\_\_\_\_, interest paid \$ \_\_\_\_\_, and royalties paid \$ \_\_\_\_\_ by branches outside Wisconsin.

**b** Transfers to out-of-state branches: Enter the amount of sales \$ \_\_\_\_\_, purchases \$ \_\_\_\_\_, management fees paid \$ \_\_\_\_\_, interest paid \$ \_\_\_\_\_, and royalties paid \$ \_\_\_\_\_ by Wisconsin branches.

Attach an explanation of how transfer prices were determined.

**19** Explain how income and expenses were allocated in and outside Wisconsin \_\_\_\_\_  
 \_\_\_\_\_  
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