

Wisconsin Department
of Revenue

Name

Federal Employer ID Number

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

	Basis of Allocation	1 Wisconsin	2 Outside	3 Total
1 Enter items of income:				
2 Enter total income				
3 Enter expenses:				
4 Enter total expenses				
5 Enter book income or net income per income statement				

When using Form 4C, complete Part II on page 2 of this form instead of Schedules V and W. 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.

IC-044 (over)

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

Table with 4 columns: Description, 1 Wisconsin, 2 Outside, 3 Total. Rows include items 6 through 16, detailing adjustments to book income to arrive at net income.

17 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.

18 Explain how income and expenses were allocated in and outside Wisconsin _____