Form 4C

Wisconsin Allocation and Separate Accounting Data

2009

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				
1 Enter items of income:								
2 Enter total income	1							
3 Enter expenses:								
4 Enter total expenses								
5 Enter book income or net income per income star	tement							

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.

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Allocable to Wisconsin To Book income or net income per income statement (must agree with Part I, line 5)	Part II Reconciliation of Book Income or Net Income per Income Statement With Net Income							
6 Book income or net income per income statement (must agree with Part I, line 5)				1	2	3		
Part I, line 5)				to	Outside	Total		
through 5 of federal Schedule M-1, or for Schedule M-3 filers, the sum of addition adjustments from Parts II and III). 8 Add lines 6 and 7	6	·						
9 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) 10 Subtract line 9 from line 8. This is federal taxable income before net operating loss deduction and special deductions 11 Additions to federal income included on Schedule V (attach computation) 12 Add lines 10 and 11. 13 Subtractions from federal income included on Schedule W (attach computation) 14 Subtract line 13 from line 12. This is the corporation's net income 15 Enter the amount from line 14 that will be apportioned instead of allocated 16 Subtract line 15 from line 14. This is the corporation's allocable net income. Enter the amount from column 1 on Form 4N, line 6, column a. Enter the amount from column 3 on Form 4N, 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 \$, manageme paid \$, interest paid \$, and royalties paid \$, purchases \$, manageme paid \$, interest paid \$, and royalties paid \$, by Wisconsin branches. Attach an explanation of how transfer prices were determined.	7	through 5 of federal Schedule M-1, or for Schedule M-3 filers,	the sum					
Schedule M-1, line 9, or for Schedule M-3 filers, the sum of subtraction adjustments from Parts II and III) 10 Subtract line 9 from line 8. This is federal taxable income before net operating loss deduction and special deductions 11 Additions to federal income included on Schedule V (attach computation) 12 Add lines 10 and 11. 13 Subtractions from federal income included on Schedule W (attach computation) 14 Subtract line 13 from line 12. This is the corporation's net income 15 Enter the amount from line 14 that will be apportioned instead of allocated 16 Subtract line 15 from line 14. This is the corporation's allocable net income. Enter the amount from column 1 on Form 4N, line 6, column a. Enter the amount from column 3 on Form 4N, 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 \$, manageme paid \$, interest paid \$, and royalties paid \$, purchases \$, manageme paid \$, interest paid \$, and royalties paid \$, purchases \$, manageme paid \$, interest paid \$, and royalties paid \$, purchases \$, manageme paid \$, interest paid \$, and royalties paid \$, purchases \$, manageme paid \$, interest paid \$, and royalties paid \$, purchases \$, manageme paid \$, interest paid \$, and royalties paid \$, purchases \$, manageme paid \$, interest paid \$, and royalties paid \$, purchases \$, manageme paid \$, interest paid \$, and royalties paid \$, purchases \$, manageme paid \$, interest paid \$, and royalties paid \$, purchase \$, manageme paid \$, interest paid \$, and royalties paid \$, purchase \$, manageme paid \$, and royalties paid \$, and royalties paid \$	8	Add lines 6 and 7						
operating loss deduction and special deductions	9	Schedule M-1, line 9, or for Schedule M-3 filers, the sum of su	ubtraction					
computation)	10							
13 Subtractions from federal income included on Schedule W (attach computation). 14 Subtract line 13 from line 12. This is the corporation's net income 15 Enter the amount from line 14 that will be apportioned instead of allocated 16 Subtract line 15 from line 14. This is the corporation's allocable net income. Enter the amount from column 1 on Form 4N, line 6, column a. Enter the amount from column 3 on Form 4N, 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, nanageme paid \$, interest paid \$, and royalties paid \$, purchases \$, purchases \$, purchases \$, purchases \$, purchases \$, and royalties paid \$, interest paid \$, interest paid \$, and royalties paid \$, by Wisconsin branches. Attach an explanation of how transfer prices were determined.	11							
computation)	12	Add lines 10 and 11						
15 Enter the amount from line 14 that will be apportioned instead of allocated	13							
allocated	14	Subtract line 13 from line 12. This is the corporation's net inco	ome					
income. Enter the amount from column 1 on Form 4N, line 6, column a. Enter the amount from column 3 on Form 4N, line 6, column b	15							
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 \$	16	income. Enter the amount from column 1 on Form 4N, line 6, or	column a.					
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 \$	Δda	litional Information Required						
a Transfers to Wisconsin branches: Enter the amount of sales \$		·	of Revenue to use	separate accou	unting? , Yes ,	, No		
paid \$, interest paid \$, and royalties paid \$by branches outside Wisconsin branches: b Transfers to out-of-state branches: Enter the amount of sales \$, purchases \$, management paid \$, interest paid \$, and royalties paid \$by Wisconsin branches. Attach an explanation of how transfer prices were determined.					-			
paid \$, interest paid \$, and royalties paid \$by Wisconsin branches. Attach an explanation of how transfer prices were determined.								
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19 Explain how income and expenses were allocated in and outside Wisconsin		Attach an explanation of how transfer prices were determined.						
	19	Explain how income and expenses were allocated in and outside Wisco	onsin					