

Wisconsin Allocation and Separate Accounting Data

2012

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: | | | | |
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| 2 Enter total income | | | | |
| 3 Enter expenses: | | | | |
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| 4 Enter total expenses | | | | |
| 5 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 |
| 6 Book income or net income per income statement (must agree with Part I, line 5) | | | |
| 7 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). | | | |
| 8 Add lines 6 and 7 | | | |
| 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 \$ _____, 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 _____

