

Wisconsin Nonapportionable and Separately Apportioned Income

2012

Wisconsin Department of Revenue

File with Wisconsin Form 3, 4, 4T, or 5S

Read instructions before filling in this form

Name _____	Federal Employer ID Number _____
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Part I Total Nonapportionable and Separately Apportioned Income

	(a) Wisconsin	(b) Total Company
1 Rents and royalties from nonbusiness real and tangible property 1	_____	_____
2 Expenses related to income on line 1 2	_____	_____
3 Subtract line 2 from line 1 3	_____	_____
4 Profits (losses) from disposal of nonbusiness real and tangible property 4	_____	_____
5 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. 5	_____	_____
6 Income allocable from businesses using separate accounting (from Form 4C, line 16, columns 1 and 3) 6	_____	_____
7 <i>For combined group members only:</i> Apportionable income excluded from unitary combination (see instructions) 7	_____	_____
8 Column (b) total. Enter or include this amount on Form 4, line 6. 8	_____	_____
9 Column (a) total. Enter this amount on line 12 below 9	_____	_____

Part II Wisconsin Share of Apportionable Income Excluded from Unitary Combination
(for combined group filers only)

10a Net income excluded from unitary combination under water's edge rules 10a		_____
10b Enter applicable Wisconsin apportionment percentage (see instructions) 10b		_____ . _____ %
10c Multiply line 10a by line 10b. 10c		_____
11a Net income attributable to a separate unitary business 11a		_____
11b Enter applicable Wisconsin apportionment percentage (see instructions) 11b		_____ . _____ %
11c Multiply line 11a by line 11b. 11c		_____

Part III Wisconsin Amount of Nonapportionable and Separately Apportioned Income

12 Enter amount from line 9, column (a). 12		_____
13 Add lines 10c and 11c 13		_____
14 Add lines 12 and 13. Enter or include this amount on Form 4, line 10 or on Form 4M, Line M if filing as a member of a combined group 14		_____