



Complete form using BLACK INK.

Due Date: 15th day of 3rd month following close of taxable year.

Designated Agent Name																			
Number and Street			Suite Number																
City	State	ZIP (+ 4 digit suffix if known)	A Federal Employer ID Number																
For 2014 or taxable year beginning		and ending	B Business Activity (NAICS) Code																
<table border="1" style="display:inline-table; border-collapse: collapse;"> <tr> <td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>		M	M	D	D	Y	Y	Y	Y	<table border="1" style="display:inline-table; border-collapse: collapse;"> <tr> <td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	M	M	D	D	Y	Y	Y	Y	
M	M	D	D	Y	Y	Y	Y												
M	M	D	D	Y	Y	Y	Y												
D Check <input type="checkbox"/> if applicable and attach explanation: 1 <input type="checkbox"/> Amended return 2 <input type="checkbox"/> First return - new corporation or entering Wisconsin 3 <input type="checkbox"/> Final return - corporation dissolved or withdrew 4 <input type="checkbox"/> Short period - change in accounting period 5 <input type="checkbox"/> Short period - stock purchase or sale 6 <input type="checkbox"/> The controlled group election is being made for the first time.			C State of Incorporation and Year <table border="1" style="display:inline-table; border-collapse: collapse;"> <tr> <td style="width: 100px; height: 30px; vertical-align: top;">Enter abbreviation of state in box, or if a foreign country, enter below.</td> <td style="text-align: center;"> <table border="1" style="display:inline-table; border-collapse: collapse;"> <tr> <td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table> </td> </tr> </table>	Enter abbreviation of state in box, or if a foreign country, enter below.	<table border="1" style="display:inline-table; border-collapse: collapse;"> <tr> <td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	Y	Y	Y	Y										
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Y	Y	Y	Y																

1 Combined Unitary Income. Form 6, Part II, line 8 combined total	1		.00
2 Wisconsin apportionment percentage. Form 6, Part III, line 1d combined total. Check if 100% apportionment	2 %	
3 Multiply line 1 by line 2	3		.00
4 Wisconsin net nonapportionable and separately apportioned income. Form(s) N, line 14 . . .	4		.00
5 Add lines 3 and 4	5		.00
6 Net capital loss adjustment. Form 6, Part III, line 5 combined total.	6		.00
7 Subtract line 6 from line 5	7		.00
8 Loss adjustment for insurance companies. See instructions.	8		.00
9 Add lines 7 and 8. This is the Wisconsin income before net business loss carryforwards. . . .	9		.00
10 Wisconsin net business loss carryforward. Form 6, Part III, line 7 combined total	10		.00
11 Subtract line 10 from line 9. This is Wisconsin net income or loss	11		.00
12 Sum of gross tax from all members Form 6, Part III, line 9 combined total	12		.00
13 Nonrefundable credits. Form 6, Part III, line 10 combined total.	13		.00
14 Relocated business credit. If qualified, see instructions. If not qualified, enter 0.	14		.00
15 Subtract lines 13 and 14 from line 12. If the total of lines 13 and 14 is more than line 12, enter zero (0). This is net tax	15		.00
16 Economic development surcharge. Form 6, Part III, line 11c combined total	16		.00
17 Endangered resources donation	17		.00
18 Veterans trust fund donation	18		.00
19 Add lines 15 through 18	19		.00
20 Estimated tax payments less refund from Form 4466W	20		.00
21 Wisconsin Tax Withheld. See instructions	21		.00
22 Refundable credits. Form 6, Part III, line 13 combined total	22		.00
23 Amended return only - amount previously paid	23		.00
24 Add lines 20 through 23	24		.00
25 Amended return only - amount previously refunded	25		.00
26 Subtract line 25 from line 24	26		.00
27 Interest, penalty, and late fee due. Check the box if annualized on Form U. <input type="checkbox"/>	27		.00
28 Tax due. If the total of lines 19 and 27 is larger than 26, subtract line 26 from the total of lines 19 and 27	28		.00
29 Overpayment. If line 26 is larger than the total of lines 19 and 27, subtract the total of lines 19 and 27 from line 26	29		.00
30 Enter amount from line 29 you want credited to 2015 estimated tax	30		.00
31 Subtract line 30 from line 29. This is your refund	31		.00

2014 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

Designated Agent Name
Federal Employer ID Number



Reconciliation With Federal Consolidated Return:

1 From the federal consolidated return(s), list the parent corporation(s) name, federal employer identification number (FEIN), and the amount on line 28 of the consolidated federal Form 1120. If there are more than three federal consolidated returns, see instructions. If no members of the group filed a federal consolidated return, skip to line 2.

Table with 3 columns: Parent Company Name, FEIN, Form 1120, Line 28. Includes a total row for all Forms 1120, line 28 listed in number one above.

2 List companies whose federal returns are not listed on line 1 that are in the Wisconsin combined group.

Table with 3 columns: Company Name, FEIN, Form 1120, Line 28. Includes a total row for all Forms 1120, line 28 listed in number two above.

3 Add lines 1 and 2. 3 .00

4 List companies who are included in the federal consolidated return from line 1, but are not Wisconsin combined group members.

Table with 3 columns: Company Name, FEIN, Form 1120, Line 28. Includes a total row for all Forms 1120, line 28 listed in line 4 above.

5 Subtract line 4 from line 3, this should equal Form 6, Part I, line 28 combined total 5 .00

6 Enter the number of companies included in this combined return 6

7 Enter the federal net income of corporations in the commonly controlled group that are not in the federal consolidated return or this combined return. Submit a schedule identifying each corporation 7 .00

8 Enter total gross sales corresponding to amount on line 7 8 .00

9 City and state where books and records are located for audit purposes: City: State:

10 List the locations of Wisconsin operations:

11 Person to contact concerning this return: Last Name: First Name: Phone Number: Email:

Third Party Designee section: Do you want to allow another person to discuss this return with the department? [] Yes Complete the following. [] No. Includes fields for Designee's Name, Phone No., and Personal Identification Number (PIN).

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Signature table with 3 columns: Signature, Title, Date. Includes rows for Signature of Officer and Preparer's Signature.

You must file a copy of your federal return with Form 6, even if no Wisconsin activity.

See the instructions for a description of federal return information that must be filed with Form 6.

If you are not filing your return electronically, make your check payable to and mail your return to:

Wisconsin Department of Revenue
PO Box 8908
Madison WI 53708-8908

2014 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return



Designated Agent Name	Federal Employer ID Number
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Part I: Modified Federal Taxable Income

	Corporation Name: _____	_____	_____	Elimination Adjustments		Combined Totals
	FEIN: -	-	-			
1	Net receipts or sales	.00	.00	.00	.00	1 .00
a	Intercompany sales	.00	.00	.00	.00	1a .00
2	Cost of goods sold	.00	.00	.00	.00	2 .00
3	Gross profit. Subtract line 2 from line 1	.00	.00	.00	.00	3 .00
4	Dividends	.00	.00	.00	.00	4 .00
5	Interest	.00	.00	.00	.00	5 .00
6	Gross rents	.00	.00	.00	.00	6 .00
7	Gross royalties	.00	.00	.00	.00	7 .00
8	Capital gain net income	.00	.00	.00	.00	8 .00
9	Net gain or loss from U.S. Form 4797	.00	.00	.00	.00	9 .00
10	Other income	.00	.00	.00	.00	10 .00
11	Total income. Add lines 3 through 10	.00	.00	.00	.00	11 .00
12	Compensation of officers	.00	.00	.00	.00	12 .00
13	Salaries and wages less employment credit	.00	.00	.00	.00	13 .00
14	Repairs and maintenance	.00	.00	.00	.00	14 .00
15	Bad debts	.00	.00	.00	.00	15 .00
16	Rents	.00	.00	.00	.00	16 .00
17	Taxes and licenses	.00	.00	.00	.00	17 .00
18	Interest	.00	.00	.00	.00	18 .00
19	Charitable contributions	.00	.00	.00	.00	19 .00
20	Depreciation	.00	.00	.00	.00	20 .00
21	Depletion	.00	.00	.00	.00	21 .00
22	Advertising	.00	.00	.00	.00	22 .00

2014 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return



Designated Agent Name	Federal Employer ID Number
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Corporation Name: _____
 FEIN: _____

				<u>Elimination Adjustments</u>	<u>Combined Totals</u>
23 Pension plan, etc.00	.00	.00	.00	23 .00
24 Employee benefit programs . . . . .	.00	.00	.00	.00	24 .00
25 Domestic production activities deduction . . . . .	.00	.00	.00	.00	25 .00
26 Other deductions . . . . .	.00	.00	.00	.00	26 .00
27 Total deductions. Add lines 12 through 26 . . . . .	.00	.00	.00	.00	27 .00
28 Taxable income or loss. Subtract line 27 from line 11. The combined total should equal Form 6, Page 2, line 5 . . . . .	.00	.00	.00	.00	28 .00
29 Net capital gains included on line 28 (enter as a negative amount). . . . .	.00	.00	.00	.00	29 .00
30 Recomputed net capital gain, applying capital loss limitation at combined group level . . . . .	.00	.00	.00	.00	30 .00
31 Sum of charitable contributions deduction, net section 1231 losses, and losses from involuntary conversions included on line 28 (enter as a positive amount) . . . . .	.00	.00	.00	.00	31 .00
32 Sum of recomputed charitable contributions deduction, net section 1231 losses, and losses from involuntary conversions, applying limitations at combined group level (enter as a negative amount). . . . .	.00	.00	.00	.00	32 .00
33 Adjustment to defer or recognize intercompany income, expense, gain, or loss between group members . . . . .	.00	.00	.00	.00	33 .00
34 Other adjustments based on federal law (explain on an attached statement). . . . .	.00	.00	.00	.00	34 .00
35 Combine lines 28 through 34. Enter on Form 6, Part II, line 1, on the next page . . . . .	.00	.00	.00	.00	35 .00

2014 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return



Designated Agent Name	Federal Employer ID Number
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Part II: Unitary Income Computation

				Elimination Adjustments		Combined Totals
Corporation Name: _____	_____	_____	_____			
FEIN: _____	_____	_____	_____			
1 Modified federal taxable income from Part I, line 35. . . . .	.00	.00	.00	.00	1	.00
2 Additions to income:						
a Interest income from state and municipal obligations . . . . .	.00	.00	.00	.00	2a	.00
b State taxes accrued or paid . . . . .	.00	.00	.00	.00	2b	.00
c Related entity expenses (from Schedule RT Part I, Sch. 2K-1, and Sch. 3K-1) . . . . .	.00	.00	.00	.00	2c	.00
d Domestic production activities deduction . . . . .	.00	.00	.00	.00	2d	.00
e Expenses related to nontaxable income . . . . .	.00	.00	.00	.00	2e	.00
f Percentage depletion . . . . .	.00	.00	.00	.00	2f	.00
g Total additions for certain credits computed . . . . .	.00	.00	.00	.00	2g	.00
h Special additions for insurance companies . . . . .	.00	.00	.00	.00	2h	.00
i Basis, section 179, depreciation difference . . . . .	.00	.00	.00	.00	2i	.00
j Other additions:						
i _____	.00	.00	.00	.00	2j-i	.00
ii _____	.00	.00	.00	.00	2j-ii	.00
iii _____	.00	.00	.00	.00	2j-iii	.00
iv _____	.00	.00	.00	.00	2j-iv	.00
k Add lines 2j-i through 2j-iv . . . . .	.00	.00	.00	.00	2k	.00
l Total additions (add lines 2a through 2i plus line 2k) . . . . .	.00	.00	.00	.00	2l	.00
3 Total (add lines 1 and 2l) . . . . .	.00	.00	.00	.00	3	.00

2014 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return



Designated Agent Name	Federal Employer ID Number
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Corporation Name: _____
 FEIN: _____

Elimination
Adjustments

Combined
Totals

4 Subtractions from income:

a Wisconsin subtraction modification for dividends (from Form 6Y, line 4) . . . . .	.00	.00	.00	.00	4a	.00
b Related entity expenses eligible for subtraction . . . . .	.00	.00	.00	.00	4b	.00
c Income from related entities whose expenses were disallowed . . . . .	.00	.00	.00	.00	4c	.00
d Subpart F income . . . . .	.00	.00	.00	.00	4d	.00
e Gross-up of foreign dividend income . . . . .	.00	.00	.00	.00	4e	.00
f Nontaxable income . . . . .	.00	.00	.00	.00	4f	.00
g Foreign taxes . . . . .	.00	.00	.00	.00	4g	.00
h Cost depletion . . . . .	.00	.00	.00	.00	4h	.00
i Basis, section 179, depreciation difference, amortization of assets . . . . .	.00	.00	.00	.00	4i	.00
j Federal work opportunity credit wages . . . . .	.00	.00	.00	.00	4j	.00
k Federal research credit expenses . . . . .	.00	.00	.00	.00	4k	.00
l Other subtractions:						
i _____	.00	.00	.00	.00	4l-i	.00
ii _____	.00	.00	.00	.00	4l-ii	.00
iii _____	.00	.00	.00	.00	4l-iii	.00
iv _____	.00	.00	.00	.00	4l-iv	.00
m Add lines 4l-i through 4l-iv . . . . .	.00	.00	.00	.00	4m	.00
n Nontaxable income from life insurance operations . . . . .	.00	.00	.00	.00	4n	.00
o Job creation deduction (from line 7 of Schedule JC) . . . . .	.00	.00	.00	.00	4o	.00
p Total subtractions (add lines 4a through 4k, plus 4m through 4o) . . . . .	.00	.00	.00	.00	4p	.00
5 Total (subtract line 4p from line 3) . . . . .	.00	.00	.00	.00	5	.00
6 Net nonapportionable and separately apportioned income from Form N, line 8 . . . . .	.00	.00	.00	.00	6	.00
7 Pre-apportioned income. Subtract line 6 from line 5 . . . . .	.00	.00	.00	.00	7	.00
8 Combined unitary income. Subtract line 6 from line 5. Enter on Form 6, page 1 line 1					8	.00

2014 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return

Designated Agent Name	Federal Employer ID Number
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Part III: Member's Share of Form 6 Items

Corporation Name: _____ FEIN: _____	_____	_____	_____	Combined <u>Totals</u>
1a Apportionment numerator from column (a) of Form A-1 or Part II of Form A-2. . . . .	.00	.00	.00	1a _____ .00
1b Apportionment denominator from column (b) of Form A-1 or Part II of Form A-2. . . . .	.00	.00	.00	1b _____ .00
1c Enter combined total amount from line 1b . .	.00	.00	.00	
1d Apportionment percentage. Divide the amount on line 1a by the amount on line 1c	. _____ %	. _____ %	. _____ %	1d _____ %
<input type="checkbox"/> Check if apportionment is from Form A-2 . . .				
2 Multiply Part II, line 8, by line 1d. . . . .	.00	.00	.00	2 _____ .00
3 Adjustment for current year loss offset (see instructions). . . . .	.00	.00	.00	3 _____ .00
4 Wisconsin net nonapportionable and separately apportioned income (from Form N, line 14). . . . .	.00	.00	.00	4 _____ .00
5 Net capital loss adjustment (from Form 6CL, Part I, line 9e) . . . . .	.00	.00	.00	5 _____ .00
6 Loss adjustment for insurance companies (from Schedule 6I, line 24) . . . . .	.00	.00	.00	6 _____ .00
7 Wisconsin net business loss carryforward (from Part IV, line 18 of this form) . . . . .	.00	.00	.00	7 _____ .00
8 Wisconsin net income (lines 2 + 3 + 4 - 5 + 6 - 7) . . . . .	.00	.00	.00	8 _____ .00
9 Gross tax (generally = 7.9% x (lines 2 + 3 + 4 - 5 - 7). See instructions . . . . .	.00	.00	.00	9 _____ .00
10 Nonrefundable credits (from Part V, line 5 of this form) . . . . .	.00	.00	.00	10 _____ .00
11 Economic development surcharge:				
a Enter gross receipts from all activities . . . . .	.00	.00	.00	11a _____ .00
b If line 11a is \$4 million or greater, fill in the member's gross franchise or income tax from Form 6, Part III, line 9. . . . .	.00	.00	.00	11b _____ .00
c Multiply line 11b by 3% (.03) and fill in the result. If the result is less than \$25, fill in \$25. If the result is more than \$9,800, fill in \$9,800	.00	.00	.00	11c _____ .00

2014 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return



Designated Agent Name	Federal Employer ID Number
-----------------------	----------------------------

Corporation Name: _____

FEIN: _____

Combined
Totals

12	Wisconsin tax withheld (see instructions) . . .	.00	.00	.00			12	.00
13	Refundable credits. For each credit, enter code from instructions and amount . . . . .	.00	.00	.00				.00
	┌	┌	┌					
	.00	.00	.00					
	┌	┌	┌					
	.00	.00	.00				13	.00
	┌	┌	┌					

Part IV: Wisconsin Net Business Loss Carryforward

1	Member's portion of combined unitary income from Part III, line 2 plus line 3 . . . . .	.00	.00	.00			1	.00
2	Member's net nonapportionable and separately apportioned income from Part III, line 4 . . . . .	.00	.00	.00				.00
3	Add lines 1 and 2. . . . .	.00	.00	.00				.00
4	Member's net capital loss adjustment from Part III, line 5 (enter as a positive number) .	.00	.00	.00				.00
5	Subtract line 4 from line 3 . . . . .	.00	.00	.00				.00
6	Member's net business loss carryforward from Form 6BL, Part II, line 30, column (i) (Nonsharable) or the amount this member elected to use this period. . . . .	.00	.00	.00				.00
7	Enter the lesser of line 5 or line 6, but not less than zero . . . . .	.00	.00	.00				.00
8	Subtract line 7 from line 5 . . . . .	.00	.00	.00				.00

2014 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return



Designated Agent Name	Federal Employer ID Number
-----------------------	----------------------------

Corporation Name: _____
 FEIN: _____

		Combined Totals
9 Member's net business loss carryforward from Form 6BL, Part II, line 30, columns (j) and (k) (Sharable) or the amount this member elected to use this period. . . . .	.00	.00
10 Enter the lesser of line 8 or line 9, but not less than zero . . . . .	.00	.00
11 Subtract line 10 from line 9. This is your remaining sharable net business loss carryforward. . . . .	.00	.00
12 Subtract line 7 and 10 from line 5. This is remaining income before sharing with other members . . . . .	.00	.00
13 Sharable net business loss carryforward amount being shared with other members . . . . .	.00	.00
14 Sharable net business loss carryforward amount being shared with this member. . . . .	.00	.00
15 Subtract line 14 from line 12. This is your remaining income before sharing pre-2009 sharable net business loss carry-forwards . . . . .	.00	.00
16 Pre-2009 sharable net business loss carry-forward being shared with other members . . . . .	.00	.00
17 Pre-2009 sharable net business loss carry-forward being shared with this member. . . . .	.00	.00
18 Member's net business loss. Add lines 7, 10, 14, and 17. Enter this amount on Part III, line 7 . . . . .	.00	.00

2014 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return



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Part V: Nonrefundable Credits

Corporation Name: _____
 FEIN: _____

1 Summary of available nonrefundable credits from credit schedules:	1a	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	1b	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	1c	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	1d	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	1e	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	1f	<u> .00</u>	<u> .00</u>	<u> .00</u>	
	1g	<u> .00</u>	<u> .00</u>	<u> .00</u>	
Add lines 1a through 1g	1h	<u> .00</u>	<u> .00</u>	<u> .00</u>	Combined Totals
					1h <u> .00</u>
2 Enter the member's gross tax from Part III, line 9		<u> .00</u>	<u> .00</u>	<u> .00</u>	2 <u> .00</u>
3 Enter the lesser of line 1h or line 2 (see instructions for exception)		<u> .00</u>	<u> .00</u>	<u> .00</u>	3 <u> .00</u>
4 If line 2 is less than line 1h and the remaining credit includes a research credit, enter the amount shared with other combined group members as computed on Form 6CS, line 4		<u> .00</u>	<u> .00</u>	<u> .00</u>	4 <u> .00</u>
5 Add lines 3 and 4. This is the amount to enter on Part III, line 10.		<u> .00</u>	<u> .00</u>	<u> .00</u>	5 <u> .00</u>

2014 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return



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-----------------------	----------------------------

Part VI: Additional Member Information

Complete the information below for each member of the combined group.

Corporation Name: _____

Street Address/PO Box: _____

City, State: _____

Zip Code: _____

FEIN: _____

NAICS: _____

1 Member's state and year of incorporation	____	Y Y Y Y	____	Y Y Y Y	____	Y Y Y Y
2 Corporation's tax period included in this return:	Beginning	M M D D Y Y Y Y	Ending	M M D D Y Y Y Y	M M D D Y Y Y Y	M M D D Y Y Y Y
		M M D D Y Y Y Y		M M D D Y Y Y Y	M M D D Y Y Y Y	M M D D Y Y Y Y
3 Member's taxable year end		M M D D		M M D D		M M D D
4 If you have an extension of time to file, enter extended due date . .		M M D D Y Y Y Y		M M D D Y Y Y Y		M M D D Y Y Y Y
5 If IRS adjustments became final during the year, enter the years adjusted						
6 Enter total gross receipts from all activities. . . . .	.00	.00	.00	.00	.00	.00
7 Total Wisconsin sales, receipts, or premiums included in apportionment ratio . . . . .	.00	.00	.00	.00	.00	.00
8 Total sales, receipts, or premiums included in apportionment ratio .	.00	.00	.00	.00	.00	.00
9 Total Wisconsin payroll . . . . .	.00	.00	.00	.00	.00	.00
10 Total payroll. . . . .	.00	.00	.00	.00	.00	.00
11 Total Wisconsin tangible property . . . . .	.00	.00	.00	.00	.00	.00
12 Total tangible property. . . . .	.00	.00	.00	.00	.00	.00
13 Enter total assets from federal Form 1120 . . . . .	.00	.00	.00	.00	.00	.00

2014 Form 6 - Wisconsin Combined Corporate Franchise or Income Tax Return



Designated Agent Name	Federal Employer ID Number
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Corporation Name: _____

FEIN: _____

- | | | | | | | |
|--|--|--|--|--|--|--|
| | - | - | - | | | |
| <p>14 Was the member excluded from a combined group in another state?</p> <p>15 Did the member file a separate Wisconsin return or was included in another group?</p> <p>16 Was the member an insurance company?</p> <p>17 Was the member a tax exempt corporation?</p> <p>18 Did the member file a final return?</p> <p>19 Did the member join the group during the year?</p> <p>20 Did the member leave the group during the year?</p> <p>21 Was this a short period return because of a change in accounting method?</p> <p>22 Was this a short period return because of a stock purchase or sale?</p> <p>23 Was this member the sole owner of any disregarded entities? If yes, prepare and submit Schedule DE with this return for each member.....</p> <p>24 Was the income from the disregarded entities in question 23 included in this return?</p> <p>25 Did the member purchase any taxable products or services for storage, use or consumption in Wisconsin without payment of sales or use tax?</p> <p>26 Are any manufacturing facilities located in Wisconsin?</p> <p>27 Did the member file federal Schedule UTP - Uncertain Tax Position Statement? If yes, include with this return</p> <p>28 Did the member file federal Form 8886 - Reportable Transaction Disclosure Statement? If yes, include with this return</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | |