Form	
	L

## **Wisconsin Allocation and Separate Accounting Data**

2014

Wisconsin Department of Revenue

Name Federal Employer ID Number

of Revenue  Part I Allocation of Book Income of	r Net Income per Income	Statement		
Allocation of Book income of	Net income per income	1	2	3
	Basis of Allocation	Allocable to Wisconsin	Allocable Outside Wisconsin	Total
Enter items of income:				
Enten total in a con-				
Enter total income Enter expenses:				
Enter expenses.				
Enter total eveness				
Enter total expenses  Enter book income or net income per	in come atatace est			

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.

2014 Form C Page **2 of 2** 

Pa	rt II Reconciliation of Book Income or Net Income per In	come Statemen	t With Net Inc	come	
			1	2	3
			Allocable to Visconsin	Allocable Outside Wisconsin	Total
6	Book income or net income per income statement (must agree Part I, line 5)				
7	Addition adjustments to arrive at federal net income (sum of through 5 of federal Schedule M-1, or for Schedule M-3 filers of addition adjustments from Parts II and III)	s, the sum			
8	Add lines 6 and 7				
9	Subtraction adjustments to arrive at federal net income (fede Schedule M-1, line 9, or for Schedule M-3 filers, the sum of sadjustments from Parts II and III)	subtraction			
0	Subtract line 9 from line 8. This is federal taxable income before operating loss deduction and special deductions				
1	Additions to federal income included on Schedule 4V for For or Form 6, Part II, line 2I from combined return filers				
2	Add lines 10 and 11				
3	Subtractions from federal income included on Schedule 4W filers or form 6, Part II, line 4p for combined filers				
1	Subtract line 13 from line 12. This is the corporation's net inc	come			
5	Enter the amount from line 14 that will be apportioned instea allocated				
ô	Subtract line 15 from line 14. This is the corporation's allocat income. Enter the amount from column 1 on Form N, line 6, c Enter the amount from column 3 on Form N, line 6, column b	column a.			
ok	litional Information Required				
,	Has the corporation obtained written permission from the Department	of Revenue to use	separate accou	unting? Yes	No
} ;	Transfers to Wisconsin branches: Enter the amount of sales \$ paid \$, a				
	Transfers to out-of-state branches: Enter the amount of sales \$ _ paid \$ , interest paid \$ , a				
	Attach an explanation of how transfer prices were determined.				
)	Explain how income and expenses were allocated in and outside Wise	consin			