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

2016

Wisconsin Department of Revenue

Name Federal Employer ID Number

Part I Allocation of Book Income o	r Net Income per Income	Statement		
	Basis of Allocation	1 Allocable to Wisconsin	2 Allocable Outside Wisconsin	<b>3</b> Total
Enter items of income:	Allocation	VVISCONSIN	VVISCONSIN	iotai
Enter items of income.				
Enter total income				
Enter expenses:				
Enter total expenses	1			

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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Part II Reconciliation of Book Income or Net Income per Income Statement With Net Income							
			1	2	3		
			Allocable to /isconsin	Allocable Outside Wisconsin	Total		
6	Book income or net income per income statement (must agree Part I, line 5)						
•	Addition adjustments to arrive at federal net income (sum of lithrough 5 of federal Schedule M-1, or for Schedule M-3 filers, of addition adjustments from Parts II and III)	the sum					
ì	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 su adjustments from Parts II and III)	ıbtraction					
)	Subtract line 9 from line 8. This is federal taxable income before operating loss deduction and special deductions						
	Additions to federal income included on Schedule 4V for Form or Form 6, Part II, line 2k from combined return filers						
)	Add lines 10 and 11						
3	Subtractions from federal income included on Schedule 4W for filers or Form 6, Part II, line 4o for combined filers						
ļ	Subtract line 13 from line 12. This is the corporation's net inco	me					
5	Enter the amount from line 14 that will be apportioned instead allocated						
6	Subtract line 15 from line 14. This is the corporation's allocabl income. Enter the amount from column 1 on Form N, line 6, co Enter the amount from column 3 on Form N, line 6, column b.	olumn a.					
lc	litional Information Required						
	Has the corporation obtained written permission from the Department o	of Revenue to use	separate accou	unting? Yes	No		
i	nsfers to Wisconsin branches: Enter the amount of sales \$d \$, and royalties p						
	b Transfers to out-of-state branches: Enter the amount of sales \$ paid \$ , interest paid \$ , and						
	Attach an explanation of how transfer prices were determined.						
	Explain how income and expenses were allocated in and outside Wisco	onsin					