

Form **4T** **Wisconsin Exempt Organization
Business Franchise or
Income Tax Return**

For 2019 or taxable year beginning and ending

2019

Complete form using BLACK INK. Due Date: 15th day of 5th month (4th month for certain trusts and IRAs) following close of taxable year.

Exempt Organization Name

Number and Street Suite Number

City State ZIP (+ 4 digit suffix if known) A Federal Employer ID Number

D Check ☐ if applicable and attach explanation:

1 ☐ Amended return (Include Schedule AR)

2 ☐ First return - new corporation or entering Wisconsin

3 ☐ Final return - corporation dissolved or withdrew

4 ☐ Short period - change in accounting period

5 ☐ Short period - stock purchase or sale

B Business Activity (NAICS) Code

C State of Organization and Year

Enter abbreviation of state in box, or if a foreign country, enter below.

Check ☐ if applicable and see instructions:

E ☐ If you have an extension of time to file, enter extended due date

F ☐ If you have related entity expenses and are required to file Schedule RT with this return

G ☐ If you changed your organization name

H ☐ Internal Revenue Service adjustments became final during the year

Enter years adjusted **▶**

I Check ☐ type of organization:

1 ☐ Corporation 2 ☐ Trust - due 4th month 3 ☐ Trust - due 5th month

J Name of Trustee if Taxable as Trust

ENTER NEGATIVE NUMBERS LIKE THIS → -1000

NOT LIKE THIS → (1000)

NO COMMAS; NO CENTS

Organizations Taxable as Corporations (Trusts do not fill in lines 1 through 13)

1	Unrelated business taxable income (from federal Form 990-T, line 39)	1	_____	.00
2	Additions (from Part 1, Page 3)	2	_____	.00
3	Add lines 1 and 2	3	_____	.00
4	Subtractions (from Part 2, Page 3)	4	_____	.00
5	Total net nonapportionable unrelated business taxable income (loss) (from Form N, line 8)	5	_____	.00
6	Subtract lines 4 and 5 from line 3. This is apportionable unrelated business taxable income	6	_____	.00
7	Wisconsin apportionment percentage. Enter the apportionment schedule used: A <input type="checkbox"/> <u> </u> <u> </u> <u> </u> <u> </u> % If 100% apportionment, check (✓) the space after the arrow ▶ <input type="checkbox"/>	7	_____	_____ %
8	Multiply line 6 by line 7	8	_____	.00
9	Wisconsin net nonapportionable unrelated business taxable income (loss) (from Form N, line 9)	9	_____	.00
10	Combine lines 8 and 9. This is Wisconsin unrelated business taxable income (loss)	10	_____	.00
11	Enter 7.9% (0.079) of amount on line 10. This is gross tax	11	_____	.00
12	Nonrefundable credits (from Schedule CR)	12	_____	.00
13	Subtract line 12 from line 11. If line 12 is greater than line 11, enter zero (0). This is net tax	13	_____	.00

Organizations Taxable as Trusts (Corporations do not fill in lines 14 through 23)

14	Unrelated business taxable income (from federal Form 990-T, line 39 or attachment to federal Form 4720)	14	_____	.00
15	Additions (from Part 1, Page 3)	15	_____	.00
16	Add lines 14 and 15	16	_____	.00
17	Subtractions (from Part 2, Page 3)	17	_____	.00
18	Subtract line 17 from line 16. This is Wisconsin unrelated business taxable income	18	_____	.00
19	Tax from tax table on amount on line 18. This is gross tax	19	_____	.00

20	Nonrefundable credits (from Schedule CR)	20	_____	.00
21	Net income tax paid to other states	21	_____	.00
22	Add lines 20 and 21	22	_____	.00
23	Subtract line 22 from line 19. If line 22 is greater than line 19, enter zero (0). This is net tax . . .	23	_____	.00
24	Tax from line 13 or 23.	24	_____	.00
25	Economic development surcharge (see instructions)	25	_____	.00
26	Endangered resources donation (decreases refund or increases amount owed).	26	_____	.00
27	Veterans trust fund donation (decreases refund or increases amount owed).	27	_____	.00
28	Add lines 24 through 27	28	_____	.00
29	Estimated tax payments less refund from Form 4466W. . .	29	_____	.00
30	Wisconsin tax withheld.	30	_____	.00
31	Refundable credits (from Schedule CR)	31	_____	.00
32	Amended Return Only – amount previously paid	32	_____	.00
33	Add lines 29 through 32	33	_____	.00
34	Amended Return Only – amount previously refunded	34	_____	.00
35	Subtract line 34 from line 33.	35	_____	.00
36	Interest, penalty, and late fee due (from Form U line 17 or 26, or Schedule U, line 15 or 29). If you annualized income on Form U or Schedule U, check (✓) the space after the arrow. ▶ <input type="checkbox"/>	36	_____	.00
37	Amount due. If the total of lines 28 and 36 is larger than line 35, subtract line 35 from the total of lines 28 and 36.	37	_____	.00
38	Overpayment. If line 35 is larger than the total of lines 28 and 36, subtract the total of lines 28 and 36 from line 35	38	_____	.00
39	Enter amount of line 38 you want credited on 2020 estimated tax . .	39	_____	.00
40	Subtract line 39 from line 38. This is your refund	40	_____	.00
41	Enter total gross receipts from all unrelated trade or business activities	41	_____	.00

Additional Information Required

- 1** Person to contact concerning this return: _____ Phone #: _____ Fax #: _____
- 2** City and state where books and records are located for audit purposes: _____
- 3** Are you the sole owner of any limited liability companies (LLCs)? ☐ Yes ☐ No If yes, complete Schedule DE and include with this return. Did you include the incomes of these entities in this return? ☐ Yes ☐ No
- 4** Did you purchase any taxable tangible personal property or taxable services for storage, use, or consumption in Wisconsin without payment of a state sales or use tax? ☐ Yes ☐ No If yes, you may owe Wisconsin use tax. See instructions for how to report use tax. (You will not be liable for Wisconsin use tax if you hold a Wisconsin Certificate of Exempt Status.)
- 5** List the locations of your Wisconsin operations: _____

ThirdDo you want to allow another person to discuss this return with the department? ☐ Yes Complete the following. ☐ No**Party****Designee**Print
Designee's
Name ▶

Phone Number ▼

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 of Officer or Trustee ▶	Title	Date
Preparer's Signature ▶	Preparer's Federal Employer ID Number	Date

You must file a copy of your federal Form 990-T or 4720, including attachments, with your Form 4T.

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



Part 1 – Additions:

1	Interest income (less related expenses) from state and municipal obligations	1	_____	.00
2	State and local franchise or income taxes	2	_____	.00
3	Capital gain/loss adjustment	3	_____	.00
4	Federal net operating loss carryover	4	_____	.00
5	Related entity expenses (from Sch. RT, Part I or Sch. 2K-1, 3K-1, or 5K-1)	5	_____	.00
6	Reserved for future use	6	_____	.00
7	Transitional adjustments	7	_____	.00
8	Credit computed (see instructions):			
a	Business development credit	8a	_____	.00
b	Community rehabilitation program credit	8b	_____	.00
c	Development zones credits	8c	_____	.00
d	Economic development tax credit	8d	_____	.00
e	Electronics and information technology manufacturing zone credit	8e	_____	.00
f	Employee college savings account contribution credit	8f	_____	.00
g	Enterprise zone jobs credit	8g	_____	.00
h	Farmland preservation credit	8h	_____	.00
i	Jobs tax credit	8i	_____	.00
j	Manufacturing and agriculture credit (computed in 2018)	8j	_____	.00
k	Manufacturing investment credit	8k	_____	.00
l	Research expense credit	8l	_____	.00
m	Technology zone credit	8m	_____	.00
n	Total credits (add lines 8a through 8m)	8n	_____	.00
9	Other additions:			
a	_____	9a	_____	.00
b	_____	9b	_____	.00
c	_____	9c	_____	.00
d	Total other additions (add lines 9a through 9c)	9d	_____	.00
10	Total additions (add lines 1 through 7, 8n, and 9d and enter on page 1)	10	_____	.00

Part 2 – Subtractions:

1	Interest income (less related expenses) from United States government obligations	1	_____	.00
2	Capital gain/loss adjustment	2	_____	.00
3	Wisconsin net operating loss carryforward	3	_____	.00
4	Deductible related entity expenses (from Sch. RT, Part II or Sch. 2K-1, 3K-1, or 5K-1)	4	_____	.00
5	Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return)	5	_____	.00
6	Transitional adjustments	6	_____	.00
7	Other subtractions:			
a	_____	7a	_____	.00
b	_____	7b	_____	.00
c	_____	7c	_____	.00
d	Total other subtractions (add lines 7a through 7c)	7d	_____	.00
8	Total subtractions (Add lines 1 through 6 and 7d and enter on page 1)	8	_____	.00

