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Wisconsin Allocation and Separate Accounting Data

2019

Wisconsin Department of Revenue

Name Federal Employer ID Number

Part I Allocation of Book Income or	Net Income per Income	Statement		
		1	2	3
	Basis of Allocation	Allocable to Wisconsin	Allocable Outside Wisconsin	Total
1 Enter items of income:				
2 Enter total income				
3 Enter expenses:				
Enter total expenses	'			
Enter book income or net income per in	ncome statement			

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 Visconsin	Allocable Outside Wisconsin	Total			
6	Book income or net income per income statement (must agree ver Part I, line 5)							
7	Addition adjustments to arrive at federal net income (sum of line through 5 of federal Schedule M-1, or for Schedule M-3 filers, the of addition adjustments from Parts II and III)	ie sum						
3	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 subadjustments from Parts II and III)	I						
)	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 4 or Form 6, Part II, line 2k from combined return filers							
2	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	I						
ļ	Subtract line 13 from line 12. This is the corporation's net incom	e						
5	Enter the amount from line 14 that will be apportioned instead o allocated							
6	Subtract line 15 from line 14. This is the corporation's allocable income. Enter the amount from column 1 on Form N, line 6, column the amount from column 3 on Form N, line 6, column b.	ımn a.						
lc	litional Information Required	·						
,	Has the corporation obtained written permission from the Department of	Revenue to use	separate acco	unting? Yes	No			
	Transfers to Wisconsin branches: Enter the amount of sales \$ paid \$, and to							
	b Transfers to out-of-state branches: Enter the amount of sales \$ paid \$, and a , and a , and a paid \$							
	Attach an explanation of how transfer prices were determined.							
ı	Explain how income and expenses were allocated in and outside Wiscon	sin						