

Form **4** **Wisconsin Corporation**
Franchise or Income Tax Return

2008

For 2008 or taxable year beginning and ending

Complete form using BLACK INK.

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

DO NOT STAPLE OR BIND

Corporation Name			A Federal Employer ID Number		
Number and Street			B Business Activity (NAICS) Code		
City	State	ZIP (+ 4 digit suffix if known)	C State of Incorporation and Year		<input type="text"/> Enter abbreviation of state in box, or if a foreign country, enter below.
D Check <input type="checkbox"/> if applicable and attach explanation: 1 <input type="checkbox"/> First return - new corporation or entering Wisconsin 3 <input type="checkbox"/> Short period - change in accounting period 2 <input type="checkbox"/> Final return - corporation dissolved or withdrew 4 <input type="checkbox"/> Short period - stock purchase or sale					

- Check if applicable and see instructions:**
- E If this is an amended return, attach an explanation of the changes.
 - F If you have an extension of time to file, enter the extended due date
 - G If no business was transacted in Wisconsin during the taxable year, attach a complete copy of your federal return.
 - H If you filed a federal consolidated return, enter Parent Company's federal employer ID number
 - I If you have related entity expenses and are required to file Schedule RT with this return.



ENTER NEGATIVE NUMBERS LIKE THIS → -1000 NOT LIKE THIS → (1000) NO COMMAS; NO CENTS

1 Federal taxable income from Form 1120, line 28	1		.00
2 Additions (from Schedule V, line 12, or Form 4C, line 12, column 3)	2		.00
3 Add lines 1 and 2	3		.00
4 Subtractions (from Schedule W, line 16, or Form 4C, line 15, column 3)	4		.00
5 Subtract line 4 from line 3. This is net income (loss) before apportionment and net business loss offset.	5		.00
6 Total company net nonapportionable income (loss) (from Form 4B, line 5, column b)	6		.00
7 Subtract line 6 from line 5. This is apportionable income (loss)	7		.00
8 Wisconsin apportionment percentage (from Form 4B, line 11, or Form 4B-1). Fill all spaces to the right of decimal point. If line 8 is from Form 4B-1, check the space after the arrow ▶ <input type="checkbox"/>	8 %	
9 Multiply line 7 by line 8	9		.00
10 Wisconsin net nonapportionable income (loss) (from Form 4B, line 5, column a)	10		.00
11 Combine lines 9 and 10. This is Wisconsin net income (loss) before net business loss offset	11		.00
12 Wisconsin net business loss carryforward (from Form 4BL, line 30) but not more than line 11	12		.00
13 Subtract line 12 from line 11. This is Wisconsin net income (loss) ▶	13		.00
14 Enter 7.9% (0.079) of Wisconsin net income on line 13. This is gross tax	14		.00
15 Nonrefundable credits (from Schedule CR, line 33)	15		.00
16 Subtract line 15 from line 14. If line 15 is more than line 14, enter zero (0). This is net tax.	16		.00
17 Recycling surcharge (see instructions)	17		.00
18 Endangered resources donation (decreases refund or increases amount owed)	18		.00
19 Veterans trust fund donation (decreases refund or increases amount owed)	19		.00
20 Add lines 16 through 19	20		.00
21 Estimated tax payments less refund from Form 4466W. If this is an amended return, see instructions. 21			.00
22 Wisconsin tax withheld. 22			.00

PAPER CLIP check or money order here

Wisconsin Additions to Federal Income

2008

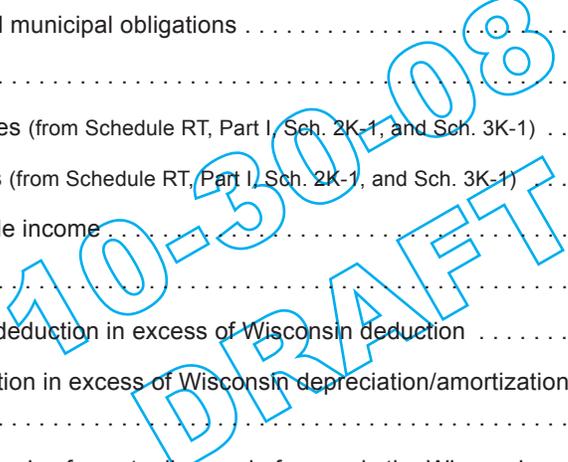
Wisconsin Department of Revenue

File with Wisconsin Form 4, 4I, or 5

Read instructions before filling in this schedule

Name	Federal Employer ID Number
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1 Interest income from state and municipal obligations	1	.00
2 State taxes accrued or paid	2	.00
3 Related entity interest expenses (from Schedule RT, Part I, Sch. 2K-1, and Sch. 3K-1)	3	.00
4 Related entity rental expenses (from Schedule RT, Part I, Sch. 2K-1, and Sch. 3K-1)	4	.00
5 Expenses related to nontaxable income	5	.00
6 Percentage depletion	6	.00
7 Federal section 179 expense deduction in excess of Wisconsin deduction	7	.00
8 Federal depreciation/amortization in excess of Wisconsin depreciation/amortization (attach schedule)	8	.00
9 Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (attach schedule)	9	.00
10 Additions for certain credits computed:		
a. Dairy and livestock farm investment credit (Sch. DI, line 7)		
b. Film production credits (Sch. FP, lines 6, 10 and 16)		
c. Manufacturing investment credit (Sch. MI, line 4)		
d. Health Insurance Risk-Sharing Plan assessments credit (Sch. HI, line 4)		
e. Research credits (Sch. R, line 15 or 28 and line 32)		
f. Additional research credits (Sch. R-1, and R-2, line 14 or 27 and line 31)		
g. Ethanol and biodiesel fuel pump credit (Sch. EB, line 5)		
h. Development zones credits (Sch. DC, lines 5, 13, and 21)		
i. Community development finance credit (Sch. CR, line 26)		
j. Technology zone credit (Sch. TC, line 6)		
k. Internet equipment credit (Sch. IE, line 3)		
l. Farmland preservation credit (from prior Sch. FC, line 18)		
m. Farmland tax relief credit (from prior Sch. FT, line 6)		
n. Enterprise zone jobs credit (Sch. EC, line 16)		
o. Dairy manufacturing facility investment credit (Sch. DM, line 7)		
Total additions for credits computed	10	.00
11 Other (list):		
a _____	11a	.00
b _____	11b	.00
c _____	11c	.00
d _____	11d	.00
e _____	11e	.00
f _____	11f	.00
g _____	11g	.00
Add lines 11a through 11g	11	.00
12 Total (enter on Form 4 or 5, page 1, line 2, or Form 4I, Schedule 1)	12	.00



Wisconsin Subtractions From Federal Income

2008

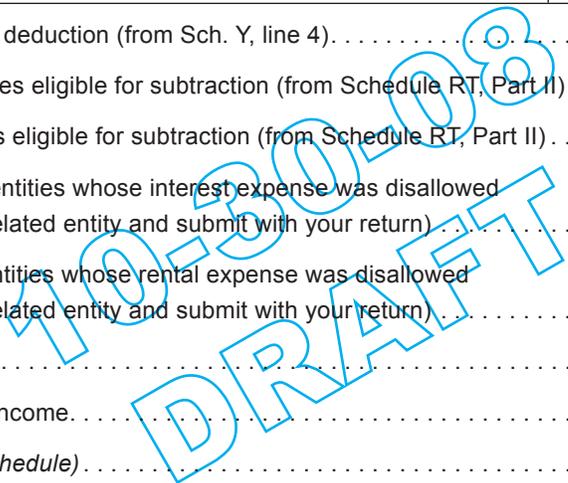
Wisconsin Department of Revenue

File with Wisconsin Form 4, 4I, or 5

Read instructions before filling in this schedule

Name	Federal Employer ID Number
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1 Wisconsin dividends received deduction (from Sch. Y, line 4)	1		.00
2 Related entity interest expenses eligible for subtraction (from Schedule RT, Part II) . .	2		.00
3 Related entity rental expenses eligible for subtraction (from Schedule RT, Part II) . . .	3		.00
4 Interest income from related entities whose interest expense was disallowed (obtain Schedule RT-1 from related entity and submit with your return)	4		.00
5 Rental income from related entities whose rental expense was disallowed (obtain Schedule RT-1 from related entity and submit with your return)	5		.00
6 Subpart F income	6		.00
7 Gross-up of foreign dividend income	7		.00
8 Nontaxable income (<i>attach schedule</i>)	8		.00
9 Foreign taxes (do not include deemed taxes)	9		.00
10 Cost depletion	10		.00
11 Wisconsin depreciation/amortization in excess of federal depreciation/amortization (<i>attach schedule</i>)	11		.00
12 Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (<i>attach schedule</i>)	12		.00
13 Federal work opportunity credit wages	13		.00
14 Federal research credit expenses	14		.00
15 Other (list):			
a _____	15a _____		.00
b _____	15b _____		.00
c _____	15c _____		.00
d _____	15d _____		.00
e _____	15e _____		.00
f _____	15f _____		.00
g _____	15g _____		.00
h _____	15h _____		.00
Add lines 15a through 15h	15		.00
16 Total (enter on Form 4 or 5, page 1, line 4, or Form 4I, Schedule 2)	16		.00



Wisconsin Deductible Dividends

2008

Attach to Wisconsin Form 4, 4I, or 5

Wisconsin Department
of Revenue

Read instructions before filling in this schedule

Name	Federal Employer ID Number
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Name of Payer Corporation	Date Acquired	Percent Owned	Dividend Received
1a			.00
b			.00
c			.00
d			.00
e			.00
f			.00
g			.00
h			.00
i			.00
j			.00
k			.00
l			.00
m			.00
n			.00
o			.00
p			.00
q			.00
r			.00
s			.00
t			.00
u			.00
v			.00
w			.00
x			.00
y			.00
z			.00

2 Add lines 1a through 1z	2	.00
3 Enter foreign taxes paid on dividends included on line 2	3	.00
4 Subtract line 3 from line 2. This is total deductible dividends (enter on Schedule W, line 1) 4		.00



Name	Federal Employer ID Number
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Part I Nonapportionable Income (Loss) (Income (loss) from rentals, royalties, or sales of nonbusiness tangible property)

	(a) Wisconsin	(b) Total Company
1 Rents and royalties from nonbusiness tangible property	1	_____
2 Expenses related to income on line 1	2	_____
3 Subtract line 2 from line 1	3	_____
4 Profits (losses) from disposal of nonbusiness property	4	_____
5 Add lines 3 and 4. This is net nonapportionable income (loss)	5	_____

Part II Apportionment Percentage (Except for direct air carriers, motor carriers, railroads, sleeping car companies, pipeline companies, financial institutions, brokers-dealers, investment advisers, investment companies, underwriters, and telecommunications companies)

	(a) Wisconsin	(b) Total Company
1 Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
a Shipped from outside Wisconsin	1a	_____
b Shipped from within Wisconsin	1b	_____
2 Sales of tangible personal property shipped from Wisconsin to:		
a The federal government within Wisconsin	2a	_____
b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272. Total _____ x 0.5	2b	_____
c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272. Total _____ x 0.5	2c	_____
3 Double throwback sales. Total _____ x 0.5	3	_____
4 Total sales of tangible personal property (for column a, add lines 1 through 3)	4	_____
5 Gross receipts from the use of computer software if the purchaser or licensee used the software:		
a In Wisconsin	5a	_____
b In a state where the taxpayer is not taxable. Total _____ x 0.5	5b	_____
6 Total gross receipts from the use of computer software (for column a, add lines 5a and 5b)	6	_____
7 Gross receipts from services provided to a purchaser who:		
a Received benefit in Wisconsin	7a	_____
b Received benefit in a state where the taxpayer is not taxable. Total _____ x 0.5	7b	_____
8 Total gross receipts from services (for column a, add lines 7a and 7b)	8	_____

(a) Wisconsin

(b) Total Company

9	Other apportionable gross receipts	9	_____	_____
10	Add lines 4, 6, 8, and 9 for each column. This is the total sales.	10	_____	_____
11	Divide line 10, column a, by line 10, column b, and multiply by 100. <i>(Fill all spaces to right of decimal point. For example, enter 50% as 50.0000%).</i> This is the Wisconsin apportionment percentage.	11	_____	_____ %

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Wisconsin Net Business Loss Carryforward

Attach to Wisconsin Form 4 or 5

Wisconsin Department of Revenue		Name			Federal Employer ID Number	
	(a) Year	(b) Loss	(c) Income	(d) Loss Used/ Expired	(e) Years Losses Incurred	(f) Remaining Loss Available
Starting with column a, complete all applicable lines for one column before filling in the next column (see instructions).						
1 30th preceding taxable year						
2 29th preceding taxable year						
3 28th preceding taxable year						
4 27th preceding taxable year						
5 26th preceding taxable year						
6 25th preceding taxable year						
7 24th preceding taxable year						
8 23rd preceding taxable year						
9 22nd preceding taxable year						
10 21st preceding taxable year						
11 20th preceding taxable year						
12 19th preceding taxable year						
13 18th preceding taxable year						
14 17th preceding taxable year						
15 16th preceding taxable year						
16 15th preceding taxable year						
17 14th preceding taxable year						
18 13th preceding taxable year						
19 12th preceding taxable year						
20 11th preceding taxable year						
21 10th preceding taxable year						
22 9th preceding taxable year						
23 8th preceding taxable year						
24 7th preceding taxable year						
25 6th preceding taxable year						
26 5th preceding taxable year						
27 4th preceding taxable year						
28 3rd preceding taxable year						
29 2nd preceding taxable year						
30 1st preceding taxable year						

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General Instructions

Purpose of Form 4BL

Corporations use Form 4BL to determine the amount of available net business loss carryforward for the current year.

Net business losses incurred in the 1980 taxable year and thereafter may be carried forward and offset against net income for up to 15 years. The corporation must have sustained the loss in a taxable year in which it was subject to Wisconsin franchise or income taxation. The carryforward period for losses incurred prior to the 1980 taxable year is limited to 5 years. **Carrybacks are not permitted.**

In the case of a merger, acquisition, ownership change, etc., occurring in the 1987 taxable year or thereafter, any net business losses that would be available to the predecessor corporation are available to the successor corporation, as provided in section 381 of the Internal Revenue Code (IRC). However, the Wisconsin losses may be limited as provided in IRC section 382. **Provide the predecessor's name and FEIN and attach a copy of its Form 4BL to document the Wisconsin loss.**

Specific Instructions

Column a. Starting with line 30, fill in the dates for the taxable years necessary to account for all of the Wisconsin net business losses that may affect the computation of the loss carryforward available for the current taxable year.

For example, a calendar year corporation having no taxable years of less than 12 months and net business losses going back to 1978, would begin by entering "2007" on line 30 and continue by entering the dates of the prior years, ending with "1978" on line 1.

Column b. For the years shown in column a, enter the amount, if any, of Wisconsin net business loss incurred.

Column c. For the years shown in column a, enter the amount, if any, of Wisconsin net income **before** applying any net business loss carryforwards.

Note for columns b and c: Corporations filing income tax returns rather than franchise tax returns must adjust the amounts to enter in column b or c by reversing any exclusions of interest earned on obligations of the United States government.

Column d. For those years in which income is reported in column c, enter, as a negative number, any net business losses from prior years which were used to offset that income. Apply only as much loss as is needed to reduce the income to zero.

Also enter in column d any net business loss from a prior year that expired at the end of this taxable year as a result of the 5- or 15-year carryforward limitation.

Column e. Enter the year or years in which the loss shown in column d was incurred. Offset the oldest losses first.

Column f. Enter the total loss carryforward available at the end of each taxable year. This is the column f amount for the immediately preceding taxable year increased by any net business loss incurred in the taxable year and decreased by (1) any loss used to offset net income of the taxable year and (2) any loss that expired at the end of the taxable year.

Enter the amount of loss shown on line 30, column f, on Form 4, page 1, line 12, or Form 5, page 1, line 6.

Underpayment of Estimated Tax by Corporations

Attach to Wisconsin Form 4, 4I, 4T, 5, or 5S

2008

Wisconsin Department of Revenue	Name	Federal Employer ID Number

Part I Computation of Underpayment and Interest Due on Underpayment

1 a Enter 2008 tax before the surcharge plus the recycling surcharge (see instructions)			
b Enter 2008 refundable credits (excluding estimated tax and surcharge paid)			
c Subtract line 1b from line 1a. This is 2008 net tax and surcharge. If less than \$500, enter zero and go to Part II, if applicable			
2 Enter 90% of line 1c			
3 a Enter 2007 tax before the surcharge plus the recycling surcharge, if applicable (see instructions)			
b Enter 2007 refundable credits (excluding estimated tax and surcharge paid)			
c Subtract line 3b from line 3a. This is 2007 net tax and surcharge			
4 If 2008 net income is less than \$250,000 and 2007 return covered 12 months, enter smaller of line 2 or 3c; otherwise, enter line 2			
5 Enter installment due dates (the 15th day of the 3rd, 6th, 9th, and 12th months of your taxable year)	(a)	(b)	(c)
6 Divide line 4 by 4 and enter the result in each column or, if you use the annualized income installment method for any period, first fill in Part III and enter the amounts from line 47			(d)
7 Estimated tax and surcharge paid			
8 If line 7 is less than line 6, subtract line 7 from line 6. This is your underpayment			
9 If line 7 is more than line 6, subtract line 6 from line 7. This is your overpayment			
10 Carryback of overpayment or late payment			
11 Carryforward of overpayment			
12 Subtract the total of lines 10 and 11 from line 8. This is your net underpayment			
13 Number of days from the due date of the installment to the date carryback on line 10 was paid			
14 Number of days from the due date of the installment to the date balance due on return was paid or unextended due date of return, whichever is earlier			
15 Interest: 12% per year on amount on line 10 for the number of days on line 13			
16 Interest: 12% per year on amount on line 12 for the number of days on line 14			
17 Add all of the amounts on lines 15 and 16 and enter the total. If your return is filed after the unextended due date and shows a tax due, enter the total on Part II, line 22. Otherwise, enter the total on the line provided on your tax return			

Part II Computation of Total Amount Due

	(a) Interest at 18% per year	(b) Interest at 12% per year	(c) Total
18 If return filed late without an extension, enter net tax (including surcharge)			
19 If return filed with extended due date and shows –	(90%)	(10%)	
a Net tax (including surcharge) of \$500 or more, enter portion of net tax indicated			
b Net tax (including surcharge) of less than \$500, enter net tax			
20 Enter payments made (apply first to 18% per year column)			
21 Subtract line 20 from line 18 or 19a or 19b. This is amount due 15th day of 3rd month after end of taxable year			
22 Interest on underpayment from Part I, line 17			
23 Add lines 21 and 22			
24 Interest on amounts on line 23 to _____ (date return filed)	(18% per year)	(12% per year) *	
25 If your return is filed late without an extension or after the extended due date –			
a Enter penalty of 5% of net tax due on your return for each month or fraction thereof that your return is late, but not more than 25%			
b Enter a \$30 late fee			
26 Add lines 22, 24, 25a, and 25b. Enter the total on the line provided on your return and increase the "Amount Due"			

* **Note:** See the instructions for line 24.

Other Credits

Enclose with Wisconsin Form 1, 1NPR, 2, 4, 4I, 4T, or 5



Name	Identifying Number
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Part I Credits for Individuals, Fiduciaries, and Corporations

A. Nonrefundable Credits

1	Film production services credit (Schedule FP, line 6)	1
2	Manufacturer's sales tax credit carryforward (Schedule MS, line 3)	2
3	Manufacturing investment credit (Schedule MI, line 2)	3
4	Dairy and livestock farm investment credit (Schedule DI, line 9)	4
5	Ethanol and biodiesel fuel pump credit (Schedule EB, line 5)	5
6	Development zones credit (Schedule DC, lines 7, 15, and 23)	6
7	Technology zone credit (Schedule TC, line 8)	7
8	Angel investment credit – Individuals only (Schedule VC, line 6)	8
9	Early stage seed investment credit (Schedule VC, line 12)	9
10	Internet equipment credit (Schedule IE, line 5)	10
11	Add lines 1 through 10 and enter on line 11. Individuals and Fiduciaries: Enter this amount on line 32 of Form 1, line 58 of Form 1NPR, or line 13 of Form 2. Corporations: Enter this amount on line 16 below	11

B. Refundable Credits

12	Enterprise zone jobs credit (Schedule EC, line 16)	12
13	Dairy manufacturing facility investment credit (Schedule DM, line 6)	13
14	Film production services credit (Schedule FP, line 10)	14
15	Add lines 12 through 14 and enter on line 15. Individuals and Fiduciaries: Enter this amount on line 51 of Form 1, line 76 of Form 1NPR, or line 25 of Form 2. Corporations: Enter this amount on line 34 below	15

Part II Credits for Corporations Only

A. Nonrefundable Credits

16	Amount from Part I, line 11	16
17	Film production investment credit (Schedule FP, line 16)	17
18	Health insurance risk-sharing plan assessments credit (Schedule HI, line 9)	18
19	Research expense credit (Schedule R, line 30)	19
20	Research expense credit for activities related to internal combustion engines (Schedule R-1, line 29)	20
21	Research expense credit for activities related to certain energy efficient products (Schedule R-2, line 29)	21
22	Development zones research credit carryforward	22
23	Research facilities credit (Schedule R, line 34)	23
24	Research facilities credit for activities related to internal combustion engines (Schedule R-1, line 33)	24
25	Research facilities credit for activities related to certain energy efficient products (Schedule R-2, line 33)	25

Name	Identifying number
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A. Nonrefundable Credits (continued)

26 Community development finance credit	26	_____
27 Development zones jobs credit carryforward	27	_____
28 Development zones sales tax credit carryforward	28	_____
29 Development zones location credit carryforward	29	_____
30 Development zones day care credit carryforward	30	_____
31 Development zones environmental remediation credit carryforward	31	_____
32 Supplement to federal historic rehabilitation credit	32	_____
33 Add lines 16 through 32. Enter here and on line 15 of Form 4, line 17 of Form 4I, line 17 of Form 4T, or line 9 of Form 5	33	_____

B. Refundable Credits

34 Amount from Part I, line 15	34	_____
35 Farmland preservation credit (Schedule FC, line 18)	35	_____
36 Farmland tax relief credit (Schedule FT, line 6)	36	_____
37 Add lines 34 through 36. Enter here and on line 23 of Form 4, line 25 of Form 4I, line 28 of Form 4T, or line 17 of Form 5	37	_____

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Wisconsin Department
of Revenue

File with Wisconsin Form 1, 1NPR, 2, 4, 4I, 4T, 5, or 5S

Name	Identifying Number
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Part I Unused Manufacturer's Sales Tax Credits From Pass-Through Entities and Sole Proprietorships

Name of each business from which you have unused credit	Federal Employer ID Number (Entities only)	Unused credit as of beginning of 2008 taxable year
A		
B		
C		
D		
E		
F		
G		
H		
I		

Part II Manufacturer's Sales Tax Credit Carryforward Available for 2008

1 Enter the requested information for each business in Part I from which you have unused credit:

(a) Business	(b) Share of Business's Net Income (Loss)	(c) Gross Tax	(d) Recomputed 2008 Tax Liability	(e) Portion of Gross Tax Attributable to Amount in Column (b) [(c) - (d)]	(f) Share of Business's Unused Sales Tax Credit	(g) Smaller of Column (e) or Column (f)
A						
B						
C						
D						
E						
F						
G						
H						
I						

2 Amounts from additional businesses reported on separate schedules	2
3 Add amounts from column (g). This is the amount of credit you may claim on your return	3

Name	Federal Employer ID Number
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Part I Credit for Increasing Research Expenses

1 Enter Wisconsin research wage expenses	1	
2 Enter Wisconsin research supplies expenses	2	
3 Enter Wisconsin research computer rental expenses	3	
4 Enter applicable percentage of Wisconsin contract research expenses	4	
5 Enter expenses used to compute the federal orphan drug credit that qualify as Wisconsin research expenses	5	
6 Add lines 1 through 5	6	
7 Wages included on line 6 that qualify for the Wisconsin development zones credit	7	
8 Subtract line 7 from line 6. This is total Wisconsin research expenses	8	

Section A Regular Credit. Complete this section only if you are claiming the regular credit – see instructions.
(Skip this section and go to section B if you are electing the alternative incremental credit.)
Check box if this is a one-time only change in election.

9 Enter average annual Wisconsin gross receipts from the Worksheet on page 2, line 5	9	
10 Enter Wisconsin fixed-base percentage, but not more than 16% (0.16), from the Worksheet on page 2, line 19. (Enter as "xx.xxxx%").	10	%
11 Multiply line 9 by the percentage on line 10. This is the base amount	11	
12 Subtract line 11 from line 8. If zero or less, enter zero (0).	12	
13 Multiply line 8 by 50% (0.50)	13	
14 Enter the smaller of line 12 or line 13.	14	
15 Multiply line 14 by 5% (0.05). This is the regular Wisconsin credit for increasing research expenses	15	

Section B Alternative Incremental Credit. Complete this section only if you are claiming the alternative credit – see instructions.
(Skip this section and go to line 29 if you completed section A.)
Check box if this is a one-time only change in election.

16 Enter average annual Wisconsin gross receipts from the Worksheet on page 2, line 5	16	
17 Multiply line 16 by 1% (0.01)	17	
18 Subtract line 17 from line 8. If zero or less, enter zero (0).	18	
19 Multiply line 16 by 1.5% (0.015)	19	
20 Subtract line 19 from line 8. If zero or less, enter zero (0).	20	
21 Subtract line 20 from line 18. If zero or less, enter zero (0).	21	
22 Multiply line 16 by 2% (0.02)	22	
23 Subtract line 22 from line 8. If zero or less, enter zero (0).	23	
24 Subtract line 23 from line 20. If zero or less, enter zero (0).	24	
25 Multiply line 21 by 2.65% (0.0265)	25	
26 Multiply line 24 by 3.2% (0.032)	26	
27 Multiply line 23 by 3.75% (0.0375)	27	
28 Add lines 25, 26, and 27. This is the Wisconsin alternative incremental credit	28	
29 Carryover of unused research expense credit	29	
30 Add line 15 or line 28 to line 29. This is the available research expense credit	30	

Part II Credit for Research Facilities

31 Total qualified research facility expenditures	31	
32 Multiply line 31 by 5% (0.05)	32	
33 Carryover of unused research facilities credit	33	
34 Add lines 32 and 33. This is the available research facilities credit	34	

WORKSHEET

Average Annual Wisconsin Gross Receipts	(a) 2004	(b) 2005	(c) 2006	(d) 2007
1 Total gross receipts				
2 Out-of-state receipts included on line 1				
3 Subtract line 2 from line 1				
4 Add line 3, columns a through d				
5 Divide amount on line 4 by 4. This is average annual Wisconsin gross receipts to enter on Schedule R, line 9 or line 16				

Wisconsin Fixed-Base Percentage	(a) 1984	(b) 1985	(c) 1986	(d) 1987	(e) 1988
6 Wisconsin research wage expenses					
7 Wisconsin research supplies expenses					
8 Wisconsin research computer rental expenses					
9 Wisconsin contract research expenses					
10 Qualifying expenses used in federal orphan drug credit					
11 Add lines 6 through 10					
12 Wages for Wisconsin development zones credit					
13 Subtract line 12 from line 11					
14 Add line 13, columns a through e					
15 Total gross receipts					
16 Out-of-state receipts on line 15					
17 Subtract line 16 from line 15					
18 Add line 17, columns a through e					
19 Divide line 14 by line 18. Enter as "xx.xxx%." This is the Wisconsin fixed-base percentage to enter on Schedule R, line 10					%

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**Wisconsin
Related Entity Expenses
Disclosure Statement**

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4I, 4T, 5, or 5S.

2008

Taxpayer Name

Identifying Number

Part I: Summary of Related Entity Expenses

For lines 1. through 3., enter the name and identification number (FEIN or SSN) of each related entity to which the taxpayer paid, accrued, or incurred the described expense during the taxable year, check (✓) the space to indicate the type of related entity, and enter the amount paid, accrued, or incurred to the related entity during the taxable year.

Note: For related entity interest and rental expenses (lines 1. and 2.), you must make an addition to federal income when computing your Wisconsin income and complete Part II of Schedule RT. If Part II indicates you are eligible for a deduction for all or a portion of these expenses, you may then make a subtraction for the amount shown in Part II when computing your Wisconsin income.

1. Interest Expenses

Name and Type of Payee	Identification Number	Amount
1a _____	1a _____	.00
<input type="checkbox"/> Corporation <input type="checkbox"/> S Corp. <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other:		
1b _____	1b _____	.00
<input type="checkbox"/> Corporation <input type="checkbox"/> S Corp. <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other:		
1c Total from additional payees (attach schedule)	1c _____	.00
1d Total related entity interest expenses	1d _____	.00

2. Rental Expenses

Name and Type of Payee	Identification Number	Amount
2a _____	2a _____	.00
<input type="checkbox"/> Corporation <input type="checkbox"/> S Corp. <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other:		
2b _____	2b _____	.00
<input type="checkbox"/> Corporation <input type="checkbox"/> S Corp. <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other:		
2c Total from additional payees (attach schedule)	2c _____	.00
2d Total related entity rental expenses	2d _____	.00



Continue to page 2.

3. Royalty Expenses

Name and Type of Payee	Identification Number	Amount
3a _____	3a _____	.00
<input type="checkbox"/> Corporation <input type="checkbox"/> S Corp. <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other		
3b _____	3b _____	.00
<input type="checkbox"/> Corporation <input type="checkbox"/> S Corp. <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other		
3c Total from additional payees (attach schedule)	3c _____	.00
3d Total related entity royalty expenses	3d _____	.00

4. Other Related Entity Expenses Paid, Accrued, or Incurred During the Taxable Year

4a Management and service fee expenses	4a _____	.00
4b Inventory purchases	4b _____	.00
4c Other related entity expenses if more than 10% of total expenses (attach schedule)	4c _____	.00



Part II: Additional Information Required for Related Entity Interest and Rental Expenses

- A.** Check box i., ii., or iii. if the statement is true for any portion of the interest or rental expense you reported in Part I:
- i. The related entity to which the taxpayer paid, accrued, or incurred the expense was a conduit through which the taxpayer indirectly paid the expense to an unrelated entity or to a qualifying holding company or subsidiary of a qualifying holding company, as described in sec. 71.80(23)(a)1., Wis. Stats. (See Specific Instructions for Box i. in the Schedule RT instructions for further explanation of sec. 71.80(23)(a)1., Wis. Stats.)
 - ii. The related entity to which the taxpayer paid, accrued, or incurred the expense was subject to a tax on or measured by net income or gross receipts in Wisconsin or in another jurisdiction, that tax base included the income received from the taxpayer for the expenses, and all other conditions described in sec. 71.80(23)(a)2., Wis. Stats., are met. (See Specific Instructions for Box ii. in the Schedule RT instructions for further explanation.)
 - iii. All three of the following statements are true:
 - The primary motivation for the transaction was one or more business purposes other than avoiding or reducing state income or franchise taxes,
 - the transaction changed the taxpayer's economic position in a meaningful way apart from tax effects, and
 - the expenses were paid, accrued, or incurred using terms that reflect an arm's-length relationship.
- B.** In the spaces provided below, enter the amount of related entity interest and rental expense that fits the criteria corresponding to box i., ii., or iii. You may deduct this amount in computing your Wisconsin income. However, the Department of Revenue retains the right to make adjustments if the requirements of sec. 71.80(23), Wis. Stats., are not met or if the Department determines an adjustment is necessary under the authority provided in secs. 71.30(2) or 71.80(1)(b), Wis. Stats., as explained in the Schedule RT instructions.

Interest Expense Allowable	Rental Expense Allowable	Total Subtraction Allowable
\$ _____	\$ _____	\$ _____