

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 if applicable and attach explanation:**
- 1 First return - new corporation or entering Wisconsin 3 Short period - change in accounting period
- 2 Final return - corporation dissolved or withdrew 4 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). <i>Fill all spaces to the right of decimal point.</i> 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

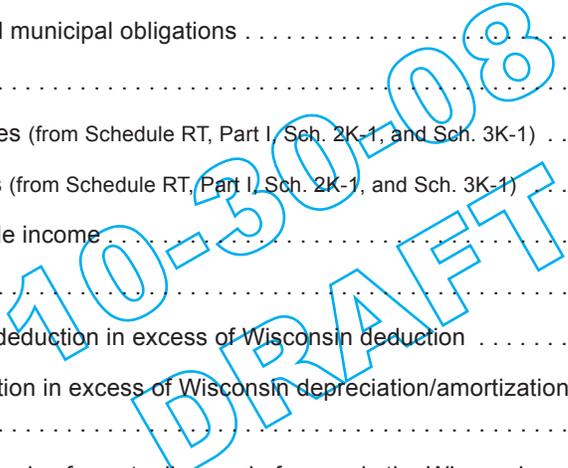
Wisconsin Department of Revenue

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 _____

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	_____	_____ %

10-17-08
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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						

10-23-08
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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
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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

Complete this part only if your return is not filed by the unextended due date and shows a tax due.			
18 If return filed late without an extension, enter net tax (including surcharge)	(a) Interest at 18% per year	(b) Interest at 12% per year	(c) Total
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	(18% per year)	(12% per year) *	
24 Interest on amounts on line 23 to _____ (date return filed)			
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.

Part III Annualized Income Installment Method Worksheet

Fill in this worksheet only if computing required installments using the annualized income installment method. Complete one column through line 47 before completing the next column. Form 4T filers see instructions to figure lines 27 and 29.

	Annualization Period			
	(a) First 2 months	(b) First 5 months	(c) First 8 months	(d) First 11 months
27 Enter Wisconsin net income for each period (see instructions)				
28 Annualization factor	6	2.4	1.5	1.091
29 Multiply line 27 by line 28				
30 Adjustments (NOLs, etc. – see instructions)				
31 Combine lines 29 and 30. This is annualized income				
32 Multiply line 31 by 7.9% (0.079). This is annualized gross tax				
33 Enter your nonrefundable credits				
34 Subtract line 33 from line 32. If zero or less, enter zero				
35 Enter recycling surcharge (based on amount in this column)				
36 Add lines 34 and 35				
37 Enter your refundable credits (excluding estimated tax and surcharge paid)				
38 Subtract line 37 from line 36. If zero or less, enter zero. This is annualized net tax				
39 Applicable percentage	22.5%	45%	67.5%	90%
40 Multiply line 38 by line 39				
41 Enter the combined amounts of line 47 from all preceding columns				
42 Subtract line 41 from line 40. If zero or less, enter zero				
43 Divide Part 1, line 4, by 4 and enter the result in each column				
44 Enter the amount from line 46 for the preceding column				
45 Add lines 43 and 44 and enter the total				
46 If line 45 is more than line 42, subtract line 42 from line 45. Otherwise, enter zero				
47 Enter the smaller of line 42 or 45 here and on Part 1, line 6				

Purpose of Form 4U – Corporations and tax-exempt organizations that must file Form 4T use Form 4U to determine if they are subject to interest for underpayment of estimated tax and, if so, the amount of interest. A corporation or exempt organization must have made estimated tax payments if the total of its tax and recycling surcharge for its taxable year beginning in 2008 is \$500 or more. Form 4U is also used to compute both extension and delinquent interest whenever the tax due is not paid within 2½ months after the end of the taxable year.

Part I – Compute any underpayment of required installments and the amount of interest due in Part I. Required installments differ for large and small corporations. For estimated tax purposes, a “small” corporation is one having 2008 Wisconsin net income of less than \$250,000, while a “large” corporation is one having 2008 Wisconsin net income of \$250,000 or more. On Form 5S, net income is the amount on line 3.

Required installments for small corporations are based on the smaller of (1) 90% of 2008 Wisconsin net tax, (2) 100% of 2007 Wisconsin net tax, provided the 2007 return covered an entire 12-month period, or (3) 90% of the 2008 Wisconsin net tax figured by annualizing income.

Required installments for large corporations and for corporations that didn’t file a 2007 Wisconsin return covering a 12-month period are based on the smaller of 90% of 2008 Wisconsin net tax or 90% of the 2008 Wisconsin net tax figured by annualizing income.

Line 1a. Enter the amounts from 2008 Form 4, line 16 plus line 17; Form 4I, line 18 plus line 19; Form 4T, line 21 plus line 22; Form 5, line 10 plus line 11; or Form 5S, line 8 plus line 10.

Line 1b. Enter your refundable credits and withholding from 2008 Form 4, line 22 plus line 23; Form 4I, line 24 plus line 25; Form 4T, line 27 plus line 28; Form 5, line 16 plus line 17; or Form 5S, line 15.

Line 3a. Enter the amounts from 2007 Form 4, line 16 plus line 17; Form 4I, line 18 plus line 19; Form 4T, line 21 plus line 22; Form 5, line 10 plus line 11; or Form 5S, line 8 plus line 10.

Line 3b. Enter your refundable credits and withholding from 2007 Form 4, line 22 plus line 23; Form 4I, line 24; Form 4T, line 27 plus line 28; Form 5, line 16 plus line 17; or Form 5S, line 15.

Line 10. Complete line 10 only if you have an overpayment on line 9 for one or more installment periods. The overpayment may be carried back to prior installment periods and offset against an underpayment for such periods. If you use overpayments from more than one installment period

to offset an underpayment of one period, fill in separately on line 10 each carryback used to offset the underpayment.

Line 11. Any overpayment remaining after completing line 10 should be carried forward to the next period.

Lines 13 through 17. Complete these lines to determine the amount of interest due on the underpayment. Complete lines 13 and 15 only when an overpayment or late payment is carried back on line 10. If you apply more than one payment to a given installment, attach a statement showing a separate computation for each payment.

If you do not have a balance due after 2½ months after the close of your taxable year, enter the amount from line 17 on your franchise or income tax return. Otherwise, enter the amount from line 17 on Part II, line 22, and complete the rest of Part II.

Part II – Complete Part II only if your return is not filed by the unextended due date and shows a balance due.

Line 24. The 12% interest applies to the tax on line 23, column b, only for the extension period. Compute interest at 18% per year from the extended due date to the date the return is filed on the sum of the tax on line 23, column b, and the 12% interest on line 24, column b. Include this additional interest in the “Total” on line 24, column c.

Line 25a. The “net tax due” is the total tax and recycling surcharge less any allowable credits, withholding, and estimated payments made by the due date, including extensions, of the return.

Part III – If you compute one or more installments under the annualized income installment method, complete Part III and enter the amounts from line 47 on Part I, line 6. See section Tax 2.89, Wisconsin Administrative Code, if the taxable year covers less than 12 months.

Lines 27 and 30. Do not include on line 27 items which remain constant from period to period, such as net business loss carryforwards and amortization of adjustments for changes in method of accounting. Instead, enter these items on line 30, columns a through d, in total.

For filers of Form 4T, the period used to figure taxable income for each column is as follows: Column a, first 1 month; column b, first 4 months; column c, first 7 months; and column d, first 10 months.

Line 29. For filers of Form 4T, the annualization factor to be used in each column is as follows: Column a, 12; column b, 3; column c, 1.714; and column d, 1.2.