Form	0

Wisconsin Allocation and Separate Accounting Data

File with Wisconsin Form 3, 4, 4T, 5S, or 6

Wisconsin Name Department of Revenue Federal Employer ID Number



Part I Allocation of Book Income or Net Income per Income Statement 2 3 1 Allocable Allocable Basis of Outside to Allocation Wisconsin Wisconsin Total 1 Enter items of income: 2 Enter total income 3 Enter expenses: 4 Enter total expenses 5 Enter book income or net income per income 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.

Pa	rt II Reconciliation of Book Income or Net Income per Income State		1	
		1	2	3
		Allocable to Wisconsin	Allocable Outside Wisconsin	Total
6	Book income or net income per income statement (must agree with Part I, line 5)			
7	Addition adjustments to arrive at federal net income (sum of addition adjustments on federal Schedule M-1, or for Schedule M-3 filers, the sum of addition adjustments from Parts II and III)			
8	Add lines 6 and 7			
9	Subtraction adjustments to arrive at federal net income (sum of subtraction adjustments on federal Schedule M-1, or for Schedule M-3 filers, the sum of subtraction adjustments from Parts II and III)			
10	Subtract line 9 from line 8. This is federal taxable income before net operating loss deduction and special deductions			
11	Additions to federal income included on Form 3, Part III, line 8; Form 4, Schedule 4V; Form 4T, page 3, Part 1, line 10; Form 5S, Part IV, line 10; or Form 6, Part II, line 2k			
12	Add lines 10 and 11			
13	Subtractions from federal income included on Form 3, Part III, line 16; Form 4, Schedule 4W; Form 4T, page 3, Part 2, line 8; Form 5S, Part IV, line 19; or Form 6, Part II, line 4p			
14	Subtract line 13 from line 12. This is the taxpayer's net income			
15	Enter the amount from line 14 that will be apportioned instead of allocated			
16	Subtract line 15 from line 14. This is the taxpayer's allocable net income. Enter the amount from column 1 on Form N, line 6, column a. Enter the amount from column 3 on Form N, line 6, column b			

Additional Information Required

1	7 Has	the taxpayer	obtained writte	n permission fr	om the Depart	ment of Revenu	e to use separate	accounting?	, Yes	, No

18 a	a	Transfers to Wisconsin branches: Enter the amount of sales \$,	purchases \$, management fees
		paid \$, interest paid \$, and royalties paid \$		by branches outside Wisconsin.
k	b	Transfers to out-of-state branches: Enter the amount of sales \$, purchases \$, management fees
		paid \$, interest paid \$, and royalties paid \$		_by Wisconsin branches.
A	At	tach an explanation of how transfer prices were determined.			

19 Explain how income and expenses were allocated in and outside Wisconsin _____