

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100022	Business - Which Form to File - Common Questions

State of Wisconsin
Department of Revenue

Business-Which Form to File

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

1. Which tax forms and schedules must a corporation file?
2. What are the supplemental forms and schedules for corporations?
3. Which tax forms and schedules must a partnership file?
4. What are the supplemental forms and schedules for partnerships?
5. Which tax forms and schedules must a sole proprietor file?
6. What are the supplemental forms and schedules for sole proprietors?

1. Which tax forms and schedules must a corporation file?

Form	Name/Description	Possible Forms and Schedules
Form 1CNS	Tax-option(s) corporations having two or more qualifying nonresident shareholders may file a composite return to report and pay the Wisconsin income tax owed by those shareholders.	
Form 4	Corporations (other than tax-option corporations) report under the non-combined or separate accounting methods.	AR, 4BL, 4I, 4V, 4W, 4Y, 9B, A-01, A-02, A-03, A-04, A-05, A-06, A-07, A-08, A-09, A-10, A-11, BD, C, CF, CM, CR, CU, CU-1, DC, DE, EC, ED, EIT, ES, FC, FC-A, HR, HR-5, HR-T, JT, LI, MA-A, MA-M, MI, MS, N, R, RT, RT-1, U, VC
Form 4466W	Wisconsin Corporation or Pass-Through Entity Application for Quick Refund of Overpayment of Estimated Tax	

Form	Name/Description	Possible Forms and Schedules
Form 4H	<p>Corporations that have been completely inactive in and outside Wisconsin for the entire taxable year and don't anticipate any activity in future years. No other return is required until a corporation is activated, reactivated, or requested to file by the Department of Revenue.</p> <p>Note: Foreign corporations licensed to transact business in Wisconsin that have no property or activity in Wisconsin but are active outside Wisconsin may not file Form 4H. They must file Form 4 or 5S but need only check box F "No business transacted in Wisconsin" on the front of the return and attach a copy of their federal return.</p>	
Form 4T	Exempt corporations and associations of individuals that have unrelated business taxable income as defined in Internal Revenue Code (IRC) section 512.	AR, A-01, A-02, A-03, A-04, A-05, A-06, A-07, A-08, A-09, A-10, A-11, 9B, BD, CF, CM, CR, DC, DE, EC, ED, EIT, ES, FC, FC-A, HR, HR-5, HR-T, JT, LI, MA-A, MA-M, MI, MS, N, R, RT, RT-1, U, VC
Form 5E	Corporations that have elected and qualified to be S corporations for federal tax purposes but are electing not to be tax-option corporations for Wisconsin franchise or income tax purposes. In addition, such corporations must file Form 4 or 6.	
Form 5R	Federal S corporations that elected not to be tax-option corporations for Wisconsin and subsequently are revoking their "opt-out" elections. In addition, such corporations must file Form 5S.	
Form 5S	Tax-option (S) corporations	1CNS, 5K-1, 5S-ET, 9B, AR, A-01, A-02, A-03, A-04, A-05, A-06, A-07, A-08, A-09, A-10, A-11, BD, CM, CORP-ES DC, DE, EC, ED, EIT, ES, ET-OS, HR, HR-5, HR-T, JT, LI, MA-A, MA-M, MI, MS, N, PW-1, PW-2, PW-ES, PW-U, R, RT, RT-1, U, VC
Form 6	Wisconsin Combined Corporation Franchise or Income Tax Return	6BL, 6CL, 6CS, 6I, 6Y, 9B, AR, A-01, A-02, A-03, A-04, A-05, A-06, A-07, A-08, A-09, A-10, A-11, BD, C, CF, CM, CU, CU-1, DC, DE, EC, ED, EIT, ES, FC, FC-A, HR, HR-5, HR-T, JT, LI, MA-A, MA-M, MI, MS, N, R, RT, RT-1, U, VC

Form	Name/Description	Possible Forms and Schedules
Form Corp-ES	Wisconsin Corporation Estimated Tax Voucher	
Form CU	Credit unions that don't act as a public depository for state or local government funds. These credit unions are exempt from taxation by Wisconsin. Once a Form CU has been filed, no other return must be filed unless requested by the Department of Revenue or the credit union subsequently acts as a public depository.	
Form HR-T	Transfer of Supplement to Federal Historic Rehabilitation Credit	
Form PW-1	Tax-option(s) corporations having at least one nonresident shareholder whose share of distributable income allocable from the corporation is \$1,000 or more.	PW-ES, PW-U
Form PW-2	Nonresident shareholders use Form PW-2 to claim exemption from Wisconsin's withholding tax on income from pass-through entities.	
Form PW-ES	Wisconsin Pass-Through Entity Withholding Estimated Tax Voucher	
Form PW-U	Underpayment of Estimated Withholding Tax by Pass-Through Entities	
Form WR-A	Required attachment for E-filing and instructions	

2. What are the supplemental forms and schedules for corporations?

Form	Name/Description
Form 4BL	Wisconsin Net Business Loss Carryforward for Separate Entity Corporations
Form 6BL	Wisconsin Net Business Loss Carryforward for Combined Group Members
Form 6CL	Wisconsin Capital Loss Adjustment
Form 6CS	Wisconsin Sharing of Research Credits
Form 6I	Wisconsin Adjustments for Insurance Companies
Form 6Y	Wisconsin Modifications for Dividends
Form 9B	Miscellaneous Income
Form C	Multistate corporations using the separate accounting method to compute Wisconsin income.
Form CU	Wisconsin Credit Union Declaration of Exempt Status
Form N	Wisconsin Nonapportionable and Separately Apportioned Income

Form	Name/Description
Form U	Corporations computing underpayment interest, extension interest, delinquent interest, penalties, and late filing fees.
Schedule 4I	Wisconsin Adjustments for Insurance Companies
Schedule 4V	Wisconsin Additions to Federal Income
Schedule 4W	Wisconsin Subtractions From Federal Income
Schedule 4Y	Wisconsin Subtraction Modifications for Dividends
Schedule 5K-1	Tax-option (S) corporation shareholder's share of income, deductions, credits, etc.
Schedule 5S-ET	Entity-Level Tax Computation
Schedule A-01	Wisconsin Single Sales Factor Apportionment Data for Nonspecialized Industries
Schedule A-02	Wisconsin Apportionment Percentage for Interstate Financial Institutions
Schedule A-03	Wisconsin Apportionment Percentage for Interstate Motor Carriers
Schedule A-04	Wisconsin Apportionment Percentage for Interstate Telecommunications Companies
Schedule A-05	Wisconsin Premium Factor for Insurance Companies
Schedule A-06	Wisconsin Receipts Factor for Interstate Brokers-Dealers, Investment Advisors, Investment Companies, and Underwriters
Schedule A-07	Wisconsin Apportionment Percentage for Interstate Air Carriers
Schedule A-08	Wisconsin Apportionment Percentage for Broadcasters
Schedule A-09	Wisconsin Apportionment Percentage for Interstate Railroads
Schedule A-10	Wisconsin Apportionment Percentage for Interstate Pipeline Companies
Schedule A-11	Wisconsin Apportionment Percentage for Interstate Air Freight Forwarders Affiliated with a Direct Air Carrier
Schedule AR	Explanation of Amended Return
Schedule BD	Business Development Credit
Schedule CF	Carryforward of Unused Credits
Schedule CM	Corporations claiming a community rehabilitation credit
Schedule CR	Wisconsin credit summary schedule
Schedule CU-1	Credit unions that act as a public depository
Schedule DC	Corporations claiming a development zone credit
Schedule DE	Disregarded Entity Schedule
Schedule EC	Corporations claiming an enterprise zone jobs credit
Schedule ED	Corporations claiming an economic development tax credit
Schedule EIT	Electronics and Information Technology Manufacturing Zone Credit
Schedule ES	Employee College Savings Account Contribution Credit

Form	Name/Description
Schedule ET-OS	Entity-Level Credit for Net Tax Paid to Another State
Schedule FC	Corporations claiming a farmland preservation credit
Schedule FC-A	Corporations claiming a farmland preservation credit
Schedule HR	Corporations claiming a historic rehabilitation credit
Schedule HR-5	Wisconsin Supplement to the Federal Historic Rehabilitation Tax Credit - Five-Year Credit Claim
Schedule JT	Corporations claiming a jobs tax credit
Schedule LI	Wisconsin Low-Income Housing Tax Credit
Schedule MA-A	Wisconsin Agricultural Credit
Schedule MA-M	Wisconsin Manufacturing Credit
Schedule MI	Corporations claiming a manufacturing investment credit
Schedule MS	Corporations having a manufacturer's sales tax credit carryforward
Schedule R	Corporations claiming a research credit
Schedule RT	Corporations required to disclose related entity expenses
Schedule RT-1	Summarizes related party expenses disallowed
Schedule VC	Wisconsin Venture Capital Credits

3. Which tax forms and schedules must a partnership file?

Form	Name/Description	Possible Forms and Schedules
Form 1CNP	Partnerships having two or more qualifying nonresident partners may file a composite return to report and pay the Wisconsin income tax owed by those partners.	
Form 3	Partnerships, including limited liability companies treated as partnerships.	3K-1, 3-ES, 3-ET, A-01, A-02, A-03, A-04, A-05, A-06, A-07, A-08, A-09, A-10, A-11, 9B, AR, BD, CM, DC, DE, EC, ED, EIT, ES, ET-OS, HR, HR-5, HR-T, JT, LI, MA-A, MA-M, MI, MS, N, R, RT, RT-1, VC
Form 3-ES	Wisconsin Partnership Estimated Tax Voucher	
Form PW-1	Partnerships having at least one nonresident partner or member who is not a tax exempt entity and whose share of distributable income allocable from the partnership is \$1,000 or more.	PW-U

Form	Name/Description	Possible Forms and Schedules
Form PW-2	Nonresident partners use Form PW-2 to claim exemption from Wisconsin's withholding tax on income from pass-through entities.	
Form PW-ES	Wisconsin Pass-Through Entity Withholding Estimated Tax Voucher	
Form PW-U	Underpayment of Estimated Withholding Tax by Pass-Through Entities	

4. What are the supplemental forms and schedules for partnerships?

Form	Name/Description
Form 9B	Miscellaneous Income
Form HR-T	Transfer of Supplement to Federal Historic Rehabilitation Credit
Form N	Wisconsin Nonapportionable, Separately Accounted, and Separately Apportioned Income
Form PW-1	Wisconsin Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income
Form PW-2	Wisconsin Nonresident Partner, member, Shareholder, or Beneficiary Withholding Exemption Affidavit
Form PW-ES	Wisconsin Pass-Through Entity Withholding Estimated Payment Voucher Fill-In Form
Form PW-U	Underpayment of Estimated Withholding Tax by Pass-Through Entities
Form W-RA	Required Attachments for Electronic Filing and Instructions
Schedule 3K-1	Partner's share of income, deductions, credits, etc.
Schedule 3-ET	Entity-Level Tax Computation
Schedule A-01	Wisconsin Single Sales Factor Apportionment Data for Nonspecialized Industries
Schedule A-02	Wisconsin Apportionment Percentage for Interstate Financial Institutions
Schedule A-03	Wisconsin Apportionment Percentage for Interstate Motor Carriers
Schedule A-04	Wisconsin Apportionment Percentage for Interstate Telecommunications Companies
Schedule A-05	Wisconsin Premium Factor for Insurance Companies
Schedule A-06	Wisconsin Receipts Factor for Interstate Brokers-Dealers, Investment Advisors, Investment Companies, and Underwriters
Schedule A-07	Wisconsin Apportionment Percentage for Interstate Air Carriers
Schedule A-08	Wisconsin Apportionment Percentage for Broadcasters
Schedule A-09	Wisconsin Apportionment Percentage for Interstate Railroads
Schedule A-10	Wisconsin Apportionment Percentage for Interstate Pipeline Companies

Form	Name/Description
Schedule A-11	Wisconsin Apportionment Percentage for Interstate Air Freight Forwarders Affiliated with a Direct Air Carrier
Schedule AR	Explanation of Amended Return
Schedule BD	Business Development Credit
Schedule CM	Partnerships computing a community rehabilitation credit
Schedule DC	Partnerships computing a development zones credit
Schedule DE	Disregarded Entity Schedule
Schedule EC	Partnerships computing an enterprise zone jobs credit
Schedule ED	Partnerships computing an economic development tax credit
Schedule EIT	Electronics and Information Technology Manufacturing Zone Credit
Schedule ES	Employee College Saving Account Contribution Credit
Schedule ET-OS	Entity-Level Credit for Net Tax Paid to Another State
Schedule HR	Partnerships computing a historic rehabilitation credit
Schedule HR-5	Wisconsin Supplement to the Federal Historic Rehabilitation Tax Credit - Five-Year Credit Claim
Schedule JT	Partnerships computing a jobs tax credit
Schedule LI	Wisconsin Low-Income Housing Tax Credit
Schedule MA-A	Wisconsin Agricultural Credit
Schedule MA-M	Wisconsin Manufacturing Credit
Schedule MI	Manufacturing Investment Credit
Schedule MS	Wisconsin Manufacturer's Sales Tax Credit Carryforward Allowable
Schedule R	Wisconsin Research Credits
Schedule RT	Partnerships required to disclose related entity expenses
Schedule RT-1	Summarizes related party expenses disallowed
Schedule VC	Partnerships computing an angel investment credit or early stage seed investment credit

5. Which tax forms and schedules must a sole proprietor file?

Form	Name/Description	Possible Forms and Schedules
Form 1-ES	Estimated Income Tax Voucher	
Form 1	Individuals who are full-year Wisconsin residents	AR, BD, CF, CG, CM, CR, CS, DC, DE, EC, ED, EIT, ES, FC, FC-A, GL, H, Rent Certificate, HR, HR-5, HR-T, I, JT, LI, MA-A, MA-M, MI, MS, MT, NOL1, NOL2, NOL3 OS, PS, QI, R, RT, RT-1, T, U, VC, WD, W-RA, 2440W

Form	Name/Description	Possible Forms and Schedules
Form 1NPR	Individuals who are nonresidents or part-year residents of Wisconsin	A-01, A-02, A-03, A-04, A-05, A-06, A-07, A-08, A-09, A-10, A-11, AR, BD, CF, CG, CM, CR, CS, DC, DE, EC, ED, EIT, ES, FC, FC-A, HR, HR-5, HR-T, I, JT, LI, M, MA-A, MA-M, MI, MS, MT, NOL1, NOL2, NOL3, OS, PS, R, RT, RT-1, T, U, VC, WD, 2440W
Form HR-T	Transfer of Supplement to Federal Historic Rehabilitation Credit	

6. What are the supplemental forms and schedules for sole proprietors?

Form	Name/Description
Schedule AR	Explanation of Amended Return
Schedule BD	Business Development Credit
Schedule CF	Carryforward of Unused Credits
Schedule CG	Income Tax Deferral of Long-Term Capital Gain
Schedule CM	Sole proprietors claiming a community rehabilitation credit
Schedule CR	Wisconsin credit summary schedule
Schedule CS	College Savings Accounts (Edvest and Tomorrow's Scholar)
Schedule DC	Sole proprietors claiming a development zones credit
Schedule DE	Disregarded Entity Schedule
Schedule EC	Sole proprietors claiming an enterprise zone jobs credit
Schedule ED	Sole proprietors claiming an economic development tax credit
Schedule EIT	Electronics and Information Technology Manufacturing Zone Credit
Schedule ES	Employee college Saving Account Contribution Credit
Schedule FC	Sole proprietors claiming a farmland preservation credit
Schedule FC-A	Sole proprietors claiming a farmland preservation credit
Schedule GL	Gain or loss on the sale of your home
Schedule H	Sole proprietors claiming a homestead credit (full-year Wisconsin residents only)
Schedule HR	Sole proprietors claiming a historic rehabilitation credit
Schedule I	Adjustments to convert federal adjusted gross income and itemized deductions to the amounts allowable for Wisconsin
Schedule JT	Sole proprietors claiming a jobs tax credit
Schedule LI	Wisconsin Low-Income Housing Tax Credit
Schedule M	Form 1NPR - Additions to and Subtractions from Income
Schedule MA-A	Wisconsin Agriculture Credit

Form	Name/Description
Schedule MA-M	Wisconsin Manufacturing Credit
Schedule MI	Sole proprietors claiming a manufacturing investment credit
Schedule MS	Sole proprietors having a manufacturer's sales tax credit carryforward
Schedule MT	Sole proprietors subject to the alternative minimum tax
Schedule NOL1	Wisconsin Net Operating Loss Deduction
Schedule NOL2	Net Operating Loss Deduction and Wisconsin Modified Taxable Income
Schedule NOL3	Record of 2018 Wisconsin NOL Carryback and Carryforward of Losses
Schedule OS	Sole proprietors claiming credit for net tax paid to another state
Schedule PS	Private School Tuition
Schedule QI	Sale of Investment in a Qualified Wisconsin Business
Schedule R	Wisconsin Research Credit
Schedule RT	Sole proprietors required to disclose related entity expenses
Schedule RT-1	Summarizes related party expenses disallowed
Schedule T	Transitional Adjustments
Schedule U	Sole proprietors computing underpayment interest
Schedule VC	Sole proprietors claiming venture capital credits
Schedule WD	Sole proprietors reporting capital gains or losses
Schedule 2440W	Disability income exclusion

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 4, 2020: Sections 71.20, 71.24 and 71.775, Wis. Stats., and sec. Tax 2.03, Wis. Adm. Code.

Laws enacted and in effect after May 4, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to May 4, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

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