

 **2004**

**Combined Wisconsin Individual and Fiduciary Income Tax Return
for Nonresident Tax-Option (S) Corporation Shareholders**

Form
1CNS

Due Date: April 15, 2005

| | | | |
|---|-------|--|------------|
| Tax-Option (S) Corporation Name | | Federal Employer ID Number | |
| | | Wisconsin Employer ID (Withholding) Number | |
| Number and Street | | Corporation Year Ending (Month and Year) | |
| City | State | ZIP Code | |
| Person to Contact Regarding This Return | | Telephone Number | Fax Number |

Instructions:

Complete this form on behalf of the qualifying and participating nonresident shareholders of a tax-option (S) corporation that does business in Wisconsin. All requirements stated in the instructions to this form must be met in order to file a combined individual and fiduciary income tax return.

Schedule 1 Tax Computation

| | | | | |
|---|---|---|-------|---|
| 1 | Wisconsin tax-option (S) corporation income (loss) of qualifying and participating nonresident shareholders from Schedule 2, column D | 1 | _____ | . |
| 2 | Tax from Schedule 2, column G | 2 | _____ | . |
| 3 | Alternative minimum tax from Schedule 2, column H | 3 | _____ | . |
| 4 | Add lines 2 and 3. This is the total tax | 4 | _____ | . |
| 5 | Estimated tax payments from Schedule 2, column I | 5 | _____ | . |
| 6 | If line 5 is less than line 4, subtract line 5 from line 4 and enter tax due | 6 | _____ | . |
| 7 | If line 5 is more than line 4, subtract line 4 from line 5 and enter overpayment | 7 | _____ | . |
| 8 | Amount of line 7 to be applied to 2005 estimated tax ▶ 8 | | _____ | . |
| 9 | Amount of line 7 to be refunded to corporation | 9 | _____ | . |

| | | | |
|-------------------|---|--------------------|------|
| SIGNATURES | I have personally examined this return, including any accompanying schedules and statements, and declare that it is, to the best of my knowledge and belief, a true, correct, and complete report of income under the provisions of Chapter 71 of the Wisconsin Statutes. I also declare that this tax-option corporation has a power of attorney or other written authorization from each qualifying and participating nonresident shareholder to file this combined return on the shareholder's behalf. | | |
| | Signature of Authorized Officer | Title | Date |
| | Individual or Firm Signature of Preparer | Preparer's Address | Date |
| | | | |

| | |
|----------------|---|
| MAILING | Attach a copy of any application for an extension of time to file the return. <i>Don't attach a copy of federal Form 1120S, Wisconsin Form 5S, the federal Schedules K-1, or the Wisconsin Schedules 5K-1.</i> |
| | Make check payable to and mail return to: Wisconsin Department of Revenue P.O. Box 8912 Madison, WI 53708-8912 |

Schedule 2 Nonresident Shareholders Qualifying and Participating in Combined Return (Attach a separate schedule, if necessary.)

| (A) Name and Address of Nonresident Shareholder (and Spouse if Married Filing Jointly) | (B) Identifying Number | (C) Pro Rata Share (%) | (D) Shareholder's Share of Wis. Tax-Option Corporation Income (Loss) | (E) Federal Adjusted Gross Income | (F) Filing Status (S, H, MFJ, MFS) | (G) Tax | (H) Alternative Minimum Tax | (I) Estimated Tax Payments | (J) Balance Due (Overpay- ment) |
|---|------------------------------|------------------------------------|---|---|---|------------|--------------------------------------|-------------------------------------|--|
| a. | | | | | | | | | |
| b. | | | | | | | | | |
| c. | | | | | | | | | |
| d. | | | | | | | | | |
| e. | | | | | | | | | |
| f. | | | | | | | | | |
| g. | | | | | | | | | |
| h. | | | | | | | | | |
| i. | | | | | | | | | |
| j. | | | | | | | | | |
| k. | | | | | | | | | |
| TOTALS (enter on appropriate line on Schedule 1) | | | | | | | | | |