Form 5 SWisconsin Tax-Option (S) Corporation Franchise or Income Tax Return

2008

For	2008 or taxable year beginning ${M} {M} {D} {D} {D} {Y} {Y} {Y} {Y} {Y}$ ar	nd endir	g <u>M M D D Y Y </u>	<u> </u>				
Co	mplete form using BLACK INK.				rd month follow	wing close of taxable year.		
Cor	poration Name			A Fede	ral Employer ID	Number		
Number and Street B Bus				B Busin	siness Activity (NAICS) Code			
City		State	ZIP (+ 4 digit suffix if known)	C State	of Incorporation	1		
D	Check ✓ if applicable and attach explanation:			<u> </u>	state in box, or country, enter I	S		
1	First return - new corporation or entering Wisconsin 3 Sho	ort period	d - change in accounting period					
2	Final return - corporation dissolved or withdrew 4 Sho	ort period	d - stock purchase or sale					
E C G C H C	If this is an amended return, attach an explanation of the changes. If you have an extension of time to file, enter the extended due date If no business was transacted in Wisconsin during the taxable year, If you are filing a Form 1CNS on behalf of nonresident shareholders Effective date of Wisconsin tax-option corporation election M M D Total number of shareholders ▶ K Number of	attach a $ \frac{M}{D} \frac{M}{Y} $						
L	If you have related entity expenses and are required to file Schedule	e RT with	this return.					
	ENTER NEGATIVE NUMBERS LIKE THIS → -10	000	NOT LIKE THIS \rightarrow (100	00)	<u>NO</u> C	OMMAS; <u>NO</u> CENTS		
1	Federal, state, and municipal government interest (see i		•		1	. 00		
<u>2</u>	Wisconsin apportionment percentage (from Form 4B, lin required field. If percentage is from Form 4B-1, check				2	%		
3				_	3			
4	Enter 7.9% (0.079) of the amount on line 3. This is gross				4	.00		
<u>5</u>	Manufacturer's sales tax credit (from Sch. MS, line 3)							
6	Community development finance credit							
7	Add lines 5 and 6. This is total nonrefundable credits				7	■00		
8	Subtract line 7 from line 4. If line 7 is more than line 4, e				8	.00		
9	Additional tax on tax-option (S) corporations (from page	2, Sch	edule Q, line 10)		9	•00		
<u>10</u>	Recycling surcharge (from page 2, Schedule S, line 4).				10	.00		
<u>11</u>	Endangered resources donation (decreases refund or in	ncrease	s amount owed)	_	11	•00		
<u>12</u>	Veterans trust fund donation (decreases refund or increases	ases ar	mount owed) 🦭 🛚	/ETS	12	.00		
<u>13</u>	Add lines 8 through 12				13	■00		
<u>14</u>	Estimated tax payments less refund from Form 4466W. If this is an amended return, see instructions	. 14		. 00				
<u>15</u>	Wisconsin tax withheld on amount on line 1	. 15		. 00				
<u>16</u>	Add lines 14 and 15				16	.00		
<u>17</u>	Interest, penalty, and late fee due (from Form 4U, line 17 If you annualized income on Form 4U, check the space				17	.00		
<u>18</u>	Tax due. If the total of lines 13 and 17 is larger than line	16, en	ter amount owed		18	■00		
<u>19</u>	Overpayment. If line 16 is larger than the total of lines 1	13 and	17, enter amount overpa	id	19	. 00		
<u>20</u>	Enter amount of line 19 you want credited to 2009 estimated tax	x 20		. 00				
<u>21</u>					21	■00		
<u>22</u>	Enter total company gross receipts from all activities (se	e instri	uctions)		22	■00		
22	Enter total company coasts from foderal Form 11200 its	om F			22	00		

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<u>24</u>	If the tax-option corporation paid, accrued, or incurred more than \$100,00 to a related entity, Schedule RT must be filed with this return. Certain relexpenses may not be allowable unless disclosed on Schedule RT or filed return. See instructions for details. On line 24, enter the total relate entity expenses disclosed on Schedule RT	ated entity a a timely ed	24	<u>.</u> 00		
<u>25</u>	If the tax-option corporation paid withholding tax on income distributable t shareholders, enter total amount paid for all shareholders for the taxable		25	.00		
Sch	nedule Q - Additional Tax on Certain Built-In Gains					
1	Excess of recognized built-in gains over recognized built-in losses (attach	schedule)	1	. 00		
<u>2</u>	Wisconsin taxable income before apportionment (attach computation sch	edule)	2	. 00		
<u>3</u>	Enter the smaller of line 1 or line 2. This is the net recognized built-in gain	(see instructions)	3	. 00		
<u>4</u>	Wisconsin apportionment percentage (from Form 4B, line 11, or Form 4B-required field. If percentage is from Form 4B-1, check the space after the		4 .	%		
<u>5</u>	Multiply line 3 by line 4		5	. 00		
<u>6</u>	Wisconsin net business loss carryforward (attach schedule)		6	<u>.00</u>		
<u>7</u>	Subtract line 6 from line 5		7			
<u>8</u>	Enter 7.9% (0.079) of the amount on line 7					
<u>9</u>	Community development finance credit		9			
<u>10</u>	Subtract line 9 from line 8. This is the additional tax to enter on Form 5S, $$	page 1, line 9	10	00		
1			1	. 00		
<u>2</u>	Wisconsin apportionment percentage (from Form 4B, line 11, or Form 4B required field. If percentage is from Form 4B-1, check the space after the		2	%		
3	Multiply line 1 by line 2		3	. 00		
4	Enter the greater of \$25 or 0.2% (0.002) of the amount on line 3, but not in this is the recycling surcharge to enter on Form 5S, page 1, line 10	more than \$9,800.	4	<u>.00</u>		
Add	ditional Information Required					
1	Person to contact concerning this return:	Phone #:		_ Fax #:		
2	City and state where books and records are located for audit purposes:					
3	Are you the sole owner of any QSubs or LLCs? Yes No If solely owned QSubs and LLCs. Did you include the incomes of these ent			s and federal EINs of your Yes		
4	Did you purchase any taxable tangible personal property or taxable serviout payment of a state sales or use tax? Yes No If yes, yo report use tax.			mption in Wisconsin with- e instructions for how to		
5	Did any adjustments made by the Internal Revenue Service to your incor	ne for prior years bed	ome fina	lized during this year?		
	Yes No If yes, see instructions and indicate years adjusted:					
6	List the locations of your Wisconsin operations:					
Inda	er penalties of law, I declare that this return and all attachments are true, correc	t and complete to the	hest of m	ny knowledge and helief		
	nature of Officer Title	i, and complete to the	DGSL UI II	Date		
Prep	parer's Signature Preparer's Federal Employer	ID Number		Date		

You must file a copy of your federal Form 1120S with Form 5S, even if no Wisconsin activity.

If you are not filing electronically, make your check payable to and mail your return to:

Wisconsin Department of Revenue PO Box 8908 Madison WI 53708-8908



		Schedule 5K – Shareholders' Pro Rata Share Items
		(a) Pro rata share items (b) Federal amount (c) Adjustment (d) Amount under Wis. law
	1	Ordinary business income (loss)
	2	Net rental real estate income (loss) (attach Form 8825)
_	3	Other net rental income (loss) (attach schedule)
(SSC	4	Interest income
) (L	5	Ordinary dividends
Income (Loss)	6	Royalties
<u>n</u>	7	Net short-term capital gain (loss)
	8	Net long-term capital gain (loss)
	9	Net section 1231 gain (loss) (attach Form 4797)
	10	Other income (loss) (attach schedule)
	11	Section 179 deduction (attach Form 4562)
SL	12	a Contributions
Deductions		b Investment interest expense
npe		c Section 59(e)(2) expenditures (1) Type
۵		(2) Amount
		d Other deductions (attach schedule)
	13	Manufacturing investment credit - from carryover at shareholder level
		b Manufacturing investment credit - from carryover at entity level
		c Dairy and livestock farm investment credit
		d Health Insurance Risk-Sharing Plan assessments credit
		e Ethanol and biodiesel fuel pump credit
		f Development zones credit
		g Development opportunity zone investment credit
		h Development zone capital investment credit
		i Technology zone credit
Credits		j Early stage seed investment credit
Cre		k Supplement to federal historic rehabilitation tax credit
		I Film production company investment credit
		m Film production services credit - nonrefundable portion
		n Internet equipment credit
		o Enterprise zone jobs credit
		p Dairy manufacturing facility investment credit
		q Film production services credit - refundable portion
		r Tax paid to other states (enter postal abbreviation of state) (1)
		(2)
		(3)
		s Wisconsin tax withheld (do not include tax properly claimed on page 1, line 15)
	14	a Name of country or U.S. possession
ons		b Gross income from all sources
Foreign Transactions		c Gross income sourced at shareholder level
ans		Foreign gross income sourced at corporate level:
n Tr		d Passive category
reig		e General category
Ъ		f Other (attach statement)

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			(a) Pro rata share items (b) F	ederal amount	(c) Adjustment	(d) Amount under W	is. lav
			Deductions allocated and apportioned at shareholder level:				
		g	Interest expense				
		h	Other				
S			Deductions allocated and apportioned at corporate level to foreign s	ource income:	•		
Foreign Transactions		i	Passive category				
Foreign Insactio		j	General category				
ran Fran		k	Other (attach statement)				
			Other information:				
		I	Total foreign taxes (check one): Paid Accrued				
		m	Reduction in taxes for credit (attach statement)				
		n	Other foreign tax information (attach statement)				
u	15	а	Post-1986 depreciation adjustment				
ive In Hemo			Adjusted gain or loss				
Alternative Minimum		С	Depletion (other than oil and gas)				
Iternative Winimum		d	Oil, gas, and geothermal properties – gross income				
۲ _ × ۲ _ ×	5	е	Oil, gas, and geothermal properties – deductions				
		f	Other AMT items (attach schedule)				
	16	а	Tax-exempt interest income				
		b	Other tax-exempt income				
		С	Nondeductible expenses				
		d	Property distributions				
		е	Repayment of loans from shareholders				
	17	а	Investment income				
			Investment expenses				
Other		С	Dividend distributions paid from accumulated earnings and profits				
Ŏ		d	Other items and amounts (attach schedule)				
	18	а	Related entity interest expense addback				
		b	Related entity rental expense addback				
		С	Related entity interest expense allowable				
		d	Related entity rental expense allowable				
	19		come/loss reconciliation (see instructions)				
	20		ross income (before deducting expenses) from all activities				-
	Sch		ule 5M – Analysis of Wisconsin Accumulated Adjustments				
					(a) Accumulated	(b) Other Adjustme	
4 5					Adjustments Account		
			at beginning of taxable year				
			ncome from Schedule 5K, line 1, column d				
			litions (including separately stated items which increase income) (atta				
4 Lo	oss fr	om	Schedule 5K, line 1, column d		()		
5 O	ther	red	uctions (including separately stated items which reduce income) (attack	ch schedule)	()	()
6 Combine lines 1 through 5							
7 Di	strib	utic	ons other than dividend distributions				
8 S	ubtra	ct I	ine 7 from line 6. This is balance at end of taxable year				