

**Tax-Option (S) Corporation Shareholder's Share of Income, Deductions, Credits, etc.**

**2009**

Wisconsin Department of Revenue

For 2009 or taxable year beginning \_\_\_\_\_, 2009, and ending \_\_\_\_\_, 20\_\_\_\_

<b>Part I Information About the Corporation</b>	<b>Part II Information About the Shareholder</b>
<b>A</b> Corporation's federal employer ID number	<b>C</b> Shareholder's identifying number
<b>B</b> Corporation's name, address, city, state, and ZIP code	<b>D</b> Shareholder's name, address, city, state, and ZIP code

- E** Shareholder's percentage of stock ownership for taxable year . . . . . \_\_\_\_\_ %
- F** Shareholder's state of residence (if a full-year Wisconsin resident, items G, H, and I do not apply) . . . . . \_\_\_\_\_
- G**  Check if shareholder's Wisconsin amount is determined by apportionment. Apportionment percentage . . . . . \_\_\_\_\_ %
- H**  Check if shareholder's Wisconsin amount is determined by separate accounting.
- I**  Check if shareholder is a nonresident and filed Form PW-2 to opt out of pass-through entity withholding.
- J** Entity of shareholder:  Individual     Estate     Trust     Exempt organization     Other \_\_\_\_\_
- K** (Optional) If known that this shareholder is a disregarded entity or grantor trust, enter the name and identifying number of the taxpayer to whom this income will be reported: \_\_\_\_\_
- L** Check applicable boxes:  **Final 5K-1**     **Amended 5K-1**

<b>Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items</b>					
	(a)	(b)	(c)	(d)	(e)
Pro rata share items	Federal amount	Adjustment	Amount under Wis. law	Wis. source amount (see instructions)	
<b>1</b> Ordinary business income (loss) . . . . .					
<b>2</b> Net rental real estate income (loss) . . . . .					
<b>3</b> Other net rental income (loss) . . . . .					
<b>4</b> Interest income . . . . .					
<b>5</b> Ordinary dividends . . . . .					
<b>6</b> Royalties . . . . .					
<b>7</b> Net short-term capital gain (loss) . . . . .					
<b>8</b> Net long-term capital gain (loss) . . . . .					
<b>9a</b> Net section 1231 gain (loss) . . . . .					
<b>9b</b> Portion of the amount on line 9a attributable to gains on sales of farm assets . . . . .					
<b>10</b> Other income (loss) (list):					
_____					
_____					
_____					
<b>11</b> Section 179 deduction . . . . .					
<b>12</b> Other deductions (list):					
_____					
_____					
_____					
_____					
_____					
_____					
_____					
_____					

(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)		
<b>13 a</b> Manufacturing investment credit - from carryover at shareholder level. . . . .						
<b>b</b> Manufacturing investment credit - from carryover at entity level. . . . .						
<b>c</b> Dairy and livestock farm investment credit . . . . .						
<b>d</b> Health Insurance Risk-Sharing Plan assessments credit						
<b>e</b> Ethanol and biodiesel fuel pump credit . . . . .						
<b>f</b> Development zones credit. . . . .						
<b>g</b> Development opportunity zone investment credit . . .						
<b>h</b> Development zone capital investment credit. . . . .						
<b>i</b> Economic development tax credit . . . . .						
<b>j</b> Technology zone credit . . . . .						
<b>k</b> Early stage seed investment credit . . . . .						
<b>l</b> Supplement to federal historic rehabilitation tax credit						
<b>m</b> Film production company investment credit-nonrefundable						
<b>n</b> Film production services credit-nonrefundable. . . . .						
<b>o</b> Internet equipment credit. . . . .						
<b>p</b> Dairy manufacturing facility investment credit . . . . .						
<b>q</b> Dairy cooperatives credit. . . . .						
<b>r</b> Meat processing facility investment credit. . . . .						
<b>s</b> Enterprise zone jobs credit . . . . .						
<b>t</b> Film production services credit-refundable . . . . .						
<b>u</b> Film production company investment credit-refundable						
<b>v</b> Tax paid to other states <b>(1)</b> _____ <b>(2)</b> _____ <b>(3)</b> _____						
<b>w</b> Wisconsin tax withheld . . . . .						
<b>14</b> Foreign transactions ( <i>list</i> ):						
_____						
_____						
_____						
<b>15</b> Alternative minimum tax (AMT) items ( <i>list</i> ):						
_____						
_____						
<b>16 a</b> Tax-exempt interest income . . . . .						
<b>b</b> Other tax-exempt income . . . . .						
<b>c</b> Nondeductible expenses . . . . .						
<b>d</b> Property distributions . . . . .						
<b>e</b> Repayment of loans from shareholders. . . . .						
<b>17 a</b> Investment income . . . . .						
<b>b</b> Investment expenses . . . . .						
<b>c</b> Dividend distributions paid from accumulated earnings and profits. . . . .						
<b>d</b> Other items and amounts ( <i>list</i> ):						
_____						
<b>18 a</b> Related entity expense addback . . . . .						
<b>b</b> Related entity expense allowable. . . . .						
<b>19</b> Gross income (before deducting expenses) from all activities. . . . .						