

21	Subtract line 20 from line 19. This is your refund	21	_____	.00
22	Enter total company gross receipts from all activities (<i>see instructions</i>)	22	_____	.00
23	Enter total company assets from federal Form 1120S, item F	23	_____	.00
24	If the tax-option corporation paid withholding tax on income distributable to nonresident shareholders, enter total amount paid for all shareholders for the taxable year	24	_____	.00

Schedule Q - Additional Tax on Certain Built-In Gains

1	Excess of recognized built-in gains over recognized built-in losses (<i>attach schedule</i>)	1	_____	.00
2	Wisconsin taxable income before apportionment (<i>attach computation schedule</i>)	2	_____	.00
3	Enter the smaller of line 1 or line 2. This is the net recognized built-in gain (<i>see instructions</i>) ..	3	_____	.00
4	Wisconsin apportionment percentage (from Form 4A-1 or Form 4A-2). This is a required field. If percentage is from Form 4A-2, check (✓) the space after the arrow <input type="checkbox"/> <input type="checkbox"/>	4	_____ . _____	%
5	Multiply line 3 by line 4	5	_____	.00
6	Wisconsin net business loss carryforward (<i>attach schedule</i>)	6	_____	.00
7	Subtract line 6 from line 5	7	_____	.00
8	Enter 7.9% (0.079) of the amount on line 7	8	_____	.00
9	Community development finance credit	9	_____	.00
10	Subtract line 9 from line 8. This is the additional tax to enter on Form 5S, page 1, line 9	10	_____	.00

Schedule S - Recycling Surcharge

1	Enter net income (loss) (<i>see instructions</i>)	1	_____	.00
2	Wisconsin apportionment percentage (from Form 4A-1 or Form 4A-2). This is a required field. If percentage is from Form 4A-2, check (✓) the space after the arrow <input type="checkbox"/> <input type="checkbox"/>	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 more than \$9,800. This is the recycling surcharge to enter on Form 5S, page 1, line 10	4	_____	.00

Additional 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 yes, attach a list of the names and federal EINs of your solely owned QSubs and LLCs. Did you include the incomes of these entities in this return? Yes No
- 4** Did you purchase any taxable tangible personal property or taxable services for storage, use, or consumption in Wisconsin without payment of a state sales or use tax? Yes No If yes, you owe Wisconsin use tax. See instructions for how to report use tax.
- 5** Did any adjustments made by the Internal Revenue Service to your income for prior years become finalized during this year? Yes No If yes, see instructions and indicate years adjusted: _____
- 6** List the locations of your Wisconsin operations: _____

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Signature of Officer <input type="checkbox"/>	Title	Date
Preparer's Signature <input type="checkbox"/>	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
Income (Loss)	1 Ordinary business income (loss)	_____	_____	_____
	2 Net rental real estate income (loss) (<i>attach Form 8825</i>)	_____	_____	_____
	3 Other net rental income (loss) (<i>attach schedule</i>)	_____	_____	_____
	4 Interest income	_____	_____	_____
	5 Ordinary dividends	_____	_____	_____
	6 Royalties	_____	_____	_____
	7 Net short-term capital gain (loss)	_____	_____	_____
	8 Net long-term capital gain (loss)	_____	_____	_____
	9 Net section 1231 gain (loss) (<i>attach Form 4797</i>)	_____	_____	_____
	10 Other income (loss) (<i>attach schedule</i>)	_____	_____	_____
Deductions	11 Section 179 deduction (<i>attach Form 4562</i>)	_____	_____	_____
	12 a Contributions	_____	_____	_____
	b Investment interest expense	_____	_____	_____
	c Section 59(e)(2) expenditures (1) Type _____ (2) Amount	_____	_____	_____
Credits	13 a 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 Economic development tax credit	_____	_____	_____
	j Technology zone credit	_____	_____	_____
	k Early stage seed investment credit	_____	_____	_____
	l Supplement to federal historic rehabilitation tax credit	_____	_____	_____
	m Internet equipment credit	_____	_____	_____
	n Dairy manufacturing facility investment credit	_____	_____	_____
	o Dairy cooperatives credit	_____	_____	_____
	p Meat processing facility investment credit	_____	_____	_____
	q Enterprise zone jobs credit	_____	_____	_____
	r Film production services credit	_____	_____	_____
	s Film production company investment credit	_____	_____	_____
	t Food processing plant and food warehouse investment credit	_____	_____	_____
	u Jobs tax credit	_____	_____	_____
	v Postsecondary education credit	_____	_____	_____
w Woody biomass harvesting and processing credit	_____	_____	_____	
x Water consumption credit	_____	_____	_____	
yy Tax paid to other states (enter postal abbreviation of state) (1) _____ (2) _____ (3) _____	_____	_____	_____	
zz Wisconsin tax withheld (do not include tax properly claimed on page 1, line 15)	_____	_____	_____	
Foreign Transactions	14 a Name of country or U.S. possession	_____	_____	_____
	b Gross income from all sources	_____	_____	_____
	c Gross income sourced at shareholder level	_____	_____	_____

	(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Foreign Transactions	<i>Foreign gross income sourced at corporate level:</i>			
	d Passive category	_____	_____	_____
	e General category	_____	_____	_____
	f Other (<i>attach statement</i>)	_____	_____	_____
	<i>Deductions allocated and apportioned at shareholder level:</i>			
	g Interest expense	_____	_____	_____
	h Other	_____	_____	_____
	<i>Deductions allocated and apportioned at corporate level to foreign source income:</i>			
	i Passive category	_____	_____	_____
	j General category	_____	_____	_____
	k Other (<i>attach statement</i>)	_____	_____	_____
	<i>Other information:</i>			
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	_____	_____	_____
	m Reduction in taxes for credit (<i>attach statement</i>)	_____	_____	_____
n Other foreign tax information (<i>attach statement</i>)	_____	_____	_____	
Alternative Minimum Tax (AMT) Items	15 a Post-1986 depreciation adjustment	_____	_____	_____
	b Adjusted gain or loss	_____	_____	_____
	c Depletion (other than oil and gas)	_____	_____	_____
	d Oil, gas, and geothermal properties – gross income	_____	_____	_____
	e Oil, gas, and geothermal properties – deductions	_____	_____	_____
	f Other AMT items (<i>attach schedule</i>)	_____	_____	_____
Other	16 a Tax-exempt interest income	_____	_____	_____
	b Other tax-exempt income	_____	_____	_____
	c Nondeductible expenses	_____	_____	_____
	d Property distributions	_____	_____	_____
	e Repayment of loans from shareholders	_____	_____	_____
	17 a Investment income	_____	_____	_____
	b Investment expenses	_____	_____	_____
	c Dividend distributions paid from accumulated earnings and profits	_____	_____	_____
	d Other items and amounts (<i>attach schedule</i>)	_____	_____	_____
	18 a Related entity expense addback	_____	_____	_____
	b Related entity expense allowable	_____	_____	_____
	19 Income/loss reconciliation (<i>see instructions</i>)	_____	_____	_____
	20 Gross income (before deducting expenses) from all activities	_____	_____	_____

Schedule 5M – Analysis of Wisconsin Accumulated Adjustments Account and Other Adjustments Account

	(a) Accumulated Adjustments Account	(b) Other Adjustments Account
1 Balance at beginning of taxable year	_____	_____
2 Ordinary income from Schedule 5K, line 1, column d	_____	_____
3 Other additions (including separately stated items which increase income) (<i>attach schedule</i>)	_____	_____
4 Loss from Schedule 5K, line 1, column d	(_____)	_____
5 Other reductions (including separately stated items which reduce income) (<i>attach schedule</i>)	(_____)	(_____)
6 Combine lines 1 through 5	_____	_____
7 Distributions other than dividend distributions	_____	_____
8 Subtract line 7 from line 6. This is balance at end of taxable year	_____	_____