Schedule

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

Wisconsin Department of Revenue

For 2019 or taxable year beginning ___ M M D D D Y Y Y Y Y and ending ___ M M D D D Y Y Y Y

2019

Part I: Information About the Corporation				
Corporation's Name		С	orporati	ion's FEIN
Corporation's Address	Corporation's City	S	tate	Corporation's Zip Code
Part II: Information About the Shareholder				
Business Name			FEI	N
Individual's Last Name	First Name	M.I.	Indi	ividual's SSN
Shareholder's Address	Shareholder's City	S	tate	Shareholder's Zip Code
If the shareholder is a disregarded entity, estate, or trust, en	ter the name and identifying number of the tax	payer to	o whon	n this income will be reported:
Trust Name			FEII	N
Last Name	First Name	M.I.	SSN	1
A Type of shareholder: 1				
C Shareholder's percentage of stock ownership for taxable	e year		C	%
<u>D</u> Shareholder's state of residence (if a full-year Wisconsi	in resident, items E, F, and G do not apply)		D	
E Check if shareholder's Wisconsin amount is determ	nined by apportionment. Apportionment percei	ntage.	E	%
F Check if shareholder's Wisconsin amount is deter	mined by separate accounting.			
Check if the shareholder is a nonresident and reco continuous PW-2 exemption.	eived an approved Form PW-2 to opt out of pa	ss-thro	ugh er	ntity withholding, or received a



	(a)	(b)	(c)		(d) Amount under	(e) Wis. source amount
	Pro rata share items	Federal amount	Adjustment		Wis. law	(see instructions)
<u>1</u>	Ordinary business income (loss)	1		1		
<u>2</u>	Net rental real estate income (loss)	_				
<u>3</u>	Other net rental income (loss)					
<u>4</u>	Interest Income					
<u>5</u>	Ordinary dividends					
<u>6</u>	Royalties					
<u>7</u>	Net short-term capital gain (loss)					
<u>8</u>	Net long-term capital gain (loss)					
<u>9a</u>	Net section 1231 gain (loss)					
<u>9b</u>	Portion of the amount on line 9a attributable to gains on sales of farm assets					
10	Other income (loss) (list)					
<u>a</u>	1	10a	_	10a _		· -
<u>b</u>	1	10b		10b _		
<u>c</u>	Total (add lines 10a and 10b) 1	10c		10c _		
<u>11</u>	Section 179 deduction 1	l1		11		
12	Other deductions:					
<u>a</u>	Contributions	12a		12a _		
<u>b</u>	Investment interest expense 1	12b		12b _		.
<u>c</u>	Section 59(e)(2) expenditures 1	12c		12c _		
<u>d</u>	Other deductions (attach schedule)	12d		12d		
13 <u>a</u>	Schedule					
						
С	Schedule			13c		
	Schedule			_		
_	Schedule					
<u>f</u>	Schedule			13f		
	Schedule					
_	Schedule			_		
į	Tax paid to other states (enter postal abbreviation) 1	 3i-1		13i-1 _		
i	Wisconsin tax withheld	_		13j		



201	9 Schedule 5K-1 Shareholdei	r's Name	10	D Number	Page 3 of 4
	(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
		<u>r odorar amount</u>	<u> Adjustinoni</u>	vvio. idw	(occ manadions)
4	Foreign transactions (list):				
а		14a		14a	
b		14b		14b	
5	Alternative minimum tax (AMT) items (list):				
а		15a			
b		15b			
6 <u>a</u>	Tax-exempt interest income .	16a		16a	
<u>b</u>	Other tax-exempt income	16b		16b	
<u>c</u>	Nondeductible expenses	16c		16c	_
<u>d</u>	Property distributions	16d		16d	_
<u>e</u>	Repayment of loans from shareholders	16e		16e	_
17 <u>a</u>	Investment income	17a		17a	
<u>b</u>	Investment expenses	17b		17b	
<u>c</u>	Dividend distributions paid from accumulated earnings and profits	17c		17c	
<u>d</u>	Other items and amounts (list):			
	1	17d-1		17d-1	
	<u>2</u>	17d-2		17d-2	
	3 Total (add lines 17d-1 and 17d-2)	17d-3		17d-3	
18 <u>a</u>	Related entity expense addback	·		18a	<u> </u>
<u>b</u>	Related entity expense allowable	e		18b	
9	Income (loss) reconciliation			19	
20	Gross income (before deductir	na			



7 IRC Provisions not adopted for Wisconsin purposes 7 8 Adjustment for built-in gains tax 8 9 Additions for federal capital gains and excess net passive income taxes 9 10 Other additions: 9 a 10a 0 b 10b 0 c 10c 0 d Total other additions (add lines 10a through 10c) 10d 11 Total additions (add lines 1 through 5, 6m through 9, and 10d) 11 Subtractions: 12 Related entity expenses eligible for subtraction 12 Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return) 13 entity and submit with your return) 13 41 Basis, section 179, depreciation/amortization of assets (attach schedule) 14 45 Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (attach schedule) 15 6 IRC provisions not adopted for Wisconsin purposes 16 6 IRC provisions not adopted for Wisconsin purposes 16 7	Par	t IV Schedule 5K-1 - Shareholder's Share of Additions and	Subtractions	NO COMMAS; NO CENTS
1 State taxes accrued or paid 1 2 Related entity expenses 2 3 Expenses related to nontaxable income. 3 4 Basis, section 179, depreciation, amortization difference (attach schedule) 4 5 Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (attach activities in credits computed: 5 a Business development credit. 6 b Community rehabilitation program credit 6 c Development zones credits 6c d Economic development tax credit 6d e Electrorics and information technology manufacturing zone credit 6d f Employee college savings account contribution credit. 6f g Enterprise zone jobs credit. 6g j Hobs tax credit. 6g j Hobs tax credit. 6f j Manufacturing and agriculture credit (computed in 2018). 6i j Manufacturing and agriculture credit (computed in 2018). 6i j Mature credits (add lines 6a through 8l) 6k j Technology zone credit. 6k j Technology zone credit. 6l m Total credits (add lines 6a through 8l) 6m m Total credits (add lines	Add	itions:		
Related entity expenses 2 3 3 3 3 3 3 3 3 3				1
2 Expenses related to nontaxable income. 3 4 4 5 5 6 6 6 6 7 7 7 7 7 7	_	·	•	
Basis, section 179, depreciation, amortization difference (ettach schedule) 4 5 Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (attach schedule) . 5 6 Total additions for certain credits computed: a Business development credit. 6a b Community rehabilitation program credit. 6b c Development zones credits. 66 d Economic development tax credit. 66 d Economic development tax credit. 66 g Enterprise zone jobs credit. 66 g Enterprise zone jobs credit. 66 g Enterprise zone jobs credit. 66 j Employee college savings account contribution credit. 66 g Enterprise zone jobs credit. 66 j Manufacturing and agriculture credit (computed in 2018) 6i j Manufacturing investment credit. 6j k Research credits. 6d lines 6a through 6) 6m j Total credits (add lines 6a through 6) 6m j IRC Provisions not adopted for Wisconsin purposes 7 j Adjustment for builtin gains tax 8 j Additions for federal capital gains and excess net passive income taxes 9 j Other additions: a 10a b 10b 10b 10b 10b 10b 10b 10b 10b 10b 10		•		
Second S	_	•		
Technology zone credit Section	_		4	
a Business development credit	5	(attach schedule)	5	
Development Jack Power Provided Head	6	·		
€ Development zones credits 6c ₫ Economic development tax credit 6d € Electronics and information technology manufacturing zone credit 6e f Employee college savings account contribution credit 6f g Enterprise zone jobs credit 6g h Jobs tax credit 6h j Manufacturing and agriculture credit (computed in 2018) 6i j Manufacturing investment credit 6j k Research credits 6k j Technology zone credit 6i m Total credits (add lines 6a through 6i) 6m f PRO Provisions not adopted for Wisconsin purposes 7 g Adjustment for built-in gains tax 8 g Additions for federal capital gains and excess net passive income taxes 9 g Additions for federal capital gains and excess net passive income taxes 9 g Total other additions (add lines 10a through 10c) 10a t Total other additions (add lines 10a through 10c) 10c d Total other additions (add lines 1 through 5, 6m through 9, and 10d) 11 subtractions: 12 12 Related entity expenses eligible for subtraction 12				
Economic development tax credit 6d		<u>b</u> Community rehabilitation program credit	6b	
Electronics and information technology manufacturing zone credit f Employee college savings account contribution credit 6f g Enterprise zone jobs credit 6g h Jobs tax credit 6h		<u>c</u> Development zones credits	6c	
Employee college savings account contribution credit. 6f g Enterprise zone jobs credit 6g h Jobs tax credit 6h i Manufacturing and agriculture credit (computed in 2018) 6i j Manufacturing investment credit 6j k Research credits 6k j Technology zone credit 6i m Total credits (add lines 6a through 6i) 6m Technology zone credit 6i m Total credits (add lines 6a through 6i) 6m Adjustment for built-in gains tax 8 Adjustment for built-in gains tax 8 Adjustment for built-in gains tax 8 Adjustment for built-in gains and excess net passive income taxes 9 Other additions: a 10a b 10b c 10c d Total other additions (add lines 10a through 10c) 10d d Total additions (add lines 11 through 5, 6m through 9, and 10d) 11 Subtractions: 12 Related entity expenses eligible for subtraction 12 13 Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return) 13 Basis, section 179, depreciation/amortization of assets (attach schedule) 14 Basis, section 179, depreciation/amortization of assets (attach schedule) 15 If IRC provisions not adopted for Wisconsin purposes 16 IRC provisions not adopted for Wisconsin purposes 19 IRC provisions not		<u>d</u> Economic development tax credit	6d	
## Jobs tax credit		$\underline{\textbf{e}} \text{Electronics and information technology manufacturing zone credit}$	6e	
Manufacturing and agriculture credit (computed in 2018)		$\underline{\textbf{f}} \text{Employee college savings account contribution credit} \ldots \ldots$	6f	
Manufacturing and agriculture credit (computed in 2018)		g Enterprise zone jobs credit	6g	
Manufacturing investment credit		$\underline{{f h}}$ Jobs tax credit	6h	
Research credits		$\underline{\textbf{i}}$	6i	
Technology zone credit		j Manufacturing investment credit	6j	
Marco Total credits (add lines 6a through 6i)		k Research credits	6k	
7 IRC Provisions not adopted for Wisconsin purposes		I Technology zone credit	61	
8 Adjustment for built-in gains tax 8 9 Additions for federal capital gains and excess net passive income taxes 9 10 Other additions: a		m Total credits (add lines 6a through 6l)		6m
9 Additions for federal capital gains and excess net passive income taxes	7	IRC Provisions not adopted for Wisconsin purposes		7
9 Additions for federal capital gains and excess net passive income taxes 9 100 Other additions: 10a b b 10b c c 10c d Total other additions (add lines 10a through 10c) 10d 10d 11 11 Total additions (add lines 1 through 5, 6m through 9, and 10d) 11 11 Subtractions: 12 12 12 13 14 14 14 14 14 14 14 14 14 14 14 14 14 15 15 15 16 18 16 17 17 18 16 17 18 18 19 19 19 19 10 11 10 10 10 10 10 10 11 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10	8	Adjustment for built-in gains tax		8
10 Other additions: a	9	Additions for federal capital gains and excess net passive income taxe	s	
Description	10	Other additions:		
C		a	10a	
C		b	10b	
Total additions (add lines 1 through 5, 6m through 9, and 10d)				
Subtractions:		₫ Total other additions (add lines 10a through 10c)		10d
Subtractions:	11	Total additions (add lines 1 through 5, 6m through 9, and 10d)		11
13	— Sub	tractions:		
13	12	Related entity expenses eligible for subtraction		12
14 Basis, section 179, depreciation/amortization of assets (attach schedule) 14 15 Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (attach schedule) 15 16 IRC provisions not adopted for Wisconsin purposes 16 17 Adjustment for built-in gains tax 17 18 Federal wage credits 18 19 Other subtractions: 19 20 Other subtractions: 20a a 20b 20b c 20c 20c d Total other subtractions (add lines 20a through 20c) 20d 21 Total subtractions (add lines 12 through 19 and 20d) 21	13	Income from related entities whose expenses were disallowed (obtain	Schedule RT-1 from related	
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18 Federal wage credits 18 19 Federal research credit expenses 19 20 Other subtractions: 20a	17	Adjustment for built-in gains tax		17
19 Federal research credit expenses 19 20 Other subtractions: 20a	 18	Federal wage credits		
20 Other subtractions: a	<u> </u>	Federal research credit expenses		19
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c 20c				
d Total other subtractions (add lines 20a through 20c) 20d 21 Total subtractions (add lines 12 through 19 and 20d) 21				
21 Total subtractions (add lines 12 through 19 and 20d)				20d
	21	_		

