| Schedule **ET-OS** Wisconsin Department of Revenue | **Credit for Net Tax Paid to Another State** File with Wisconsin Schedule 5S-ET or Schedule 3-ET | **2023** |

Name	Identifying Number

Part A – Calculation of Credit (Entity–level tax)

(Postal Abbreviation)   State 1 ___ ___   State 2 ___ ___

		State 1	State 2
1	Income taxable to the entity in both Wisconsin and other state (see instructions) 1	_____	_____
2	Total income taxed to the entity by the other state (see instructions) 2	_____	_____
3	Divide line 1 by line 2. Carry the decimal to four places and fill in on line 3. If line 2 is less than line 1, enter 1.0000 3	_ . _ _ _ _	_ . _ _ _ _
4	From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits (see instructions) 4	_____	_____
5	Multiply line 3 by line 4. Round the result to the nearest dollar. If tax was paid on behalf of resident members on a composite return, go on to Part B. Otherwise, skip Part B and go on to Part C. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, skip lines 11 through 14 and fill in the amount from line 5 on line 16 5	_____	_____

Part B – Calculation of Credit (Tax paid on behalf of Wisconsin resident members on a composite return)

		State 1	State 2
6	Income taxable to both Wisconsin and other state (see instructions) .6	_____	_____
7	Total income taxed by the other state (see instructions) 7	_____	_____
8	Divide line 6 by line 7. Carry the decimal to four places and fill in on line 8. If line 7 is less than line 6, enter 1.0000 8	_ . _ _ _ _	_ . _ _ _ _
9	From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits (see instructions) 9	_____	_____
10	Multiply line 8 by line 9. Round the result to the nearest dollar. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, skip lines 11 through 14 and fill in the amount from line 10 on line 17 10	_____	_____

Part C - Credit Allowed

		State 1	State 2
11	Income taxable to both Wisconsin and other state (see instructions) 11	_____	_____
12	Wisconsin taxable income from Schedule 5S-ET, line 17 or Schedule 3-ET, line 18 12	_____	_____
13	Divide line 11 by line 12. Carry the decimal to four places and fill in on line 13. If line 12 is less than line 11, fill in 1.0000 13	_ . _ _ _ _	_ . _ _ _ _
14	Fill in the Wisconsin net income tax from Schedule 5S-ET, line 18 or Schedule 3-ET, line 19 . 14	_____	_____
15	Multiply line 13 by line 14. Round the result to the nearest dollar 15	_____	_____
16	Fill in the amount from line 5 16	_____	_____
17	Fill in the amount from line 10 17	_____	_____
18	Add lines 16 and 17 18	_____	_____
19	Fill in the smaller of line 15 or line 18. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, fill in the amount from line 18 19	_____	_____

Part D - Total Credit

20	Add the amounts in each column of line 19. Fill in the total here **20**	_____
21	If you have tax paid to more than 2 states, fill in the amount from line 20 of any additional Schedules ET-OS **21**	_____
22	Add lines 20 and 21. This is your credit for tax paid to another state. Enter on Schedule 5S-ET, line 19 or Schedule 3-ET, line 20 . . . . **22**	_____