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| Name _____ | Identifying Number _____ |
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Part A – Calculation of Credit (Entity–level tax) (Postal Abbreviation) State 1 _____ State 2 _____

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|--|---|--|--|
| 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)

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|--|----|--|--|
| 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

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|--|----|--|--|
| 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

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|---|----|--|--|
| 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 | | |