

2004

Combined Wisconsin Individual and Fiduciary Income Tax Return for Nonresident Tax-Option (S) Corporation Shareholders

Form

1CNS

Due Date: April 15, 2005

Form with fields: Tax-Option (S) Corporation Name, Federal Employer ID Number, Wisconsin Employer ID (Withholding) Number, Number and Street, Corporation Year Ending (Month and Year), City, State, ZIP Code, Person to Contact Regarding This Return, Telephone Number, Fax Number.

Instructions:

Complete this form on behalf of the qualifying and participating nonresident shareholders of a tax-option (S) corporation that does business in Wisconsin. All requirements stated in the instructions to this form must be met in order to file a combined individual and fiduciary income tax return.

Schedule 1 Tax Computation

Table with 9 rows for tax computation: 1 Wisconsin tax-option (S) corporation income (loss) of qualifying and participating nonresident shareholders from Schedule 2, column D; 2 Tax from Schedule 2, column G; 3 Alternative minimum tax from Schedule 2, column H; 4 Add lines 2 and 3. This is the total tax; 5 Estimated tax payments from Schedule 2, column I; 6 If line 5 is less than line 4, subtract line 5 from line 4 and enter tax due; 7 If line 5 is more than line 4, subtract line 4 from line 5 and enter overpayment; 8 Amount of line 7 to be applied to 2005 estimated tax; 9 Amount of line 7 to be refunded to corporation.

SIGNATURES

I have personally examined this return, including any accompanying schedules and statements, and declare that it is, to the best of my knowledge and belief, a true, correct, and complete report of income under the provisions of Chapter 71 of the Wisconsin Statutes. I also declare that this tax-option corporation has a power of attorney or other written authorization from each qualifying and participating nonresident shareholder to file this combined return on the shareholder's behalf.

Signature of Authorized Officer, Title, Date, Individual or Firm Signature of Preparer, Preparer's Address, Date.

MAILING

Attach a copy of any application for an extension of time to file the return. Don't attach a copy of federal Form 1120S, Wisconsin Form 5S, the federal Schedules K-1, or the Wisconsin Schedules 5K-1.

Make check payable to and mail return to: Wisconsin Department of Revenue, P.O. Box 8912, Madison, WI 53708-8912

**Schedule 2 Nonresident Shareholders Qualifying and Participating in Combined Return** (Attach a separate schedule, if necessary.)

(A) Name and Address of Nonresident Shareholder (and Spouse if Married Filing Jointly)	(B) Identifying Number	(C) Pro Rata Share (%)	(D) Shareholder's Share of Wis. Tax-Option Corporation Income (Loss)	(E) Federal Adjusted Gross Income	(F) Filing Status (S, H, MFJ, MFS)	(G) Tax	(H) Alternative Minimum Tax	(I) Estimated Tax Payments	(J) Balance Due (Overpay- ment)
a.									
b.									
c.									
d.									
e.									
f.									
g.									
h.									
i.									
j.									
k.									
<b>TOTALS</b> (enter on appropriate line on Schedule 1) . . . . .									