



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  _____ %	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  _____ %	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 	Title	Date
Preparer's Signature 	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	_____	_____