

20 Overpayment. If line 17 is larger than the total of lines 11 and 18, enter amount overpaid . . .	20	_____	.00
21 Enter amount of line 20 you want credited to 2015 estimated tax 21 _____			.00
22 Subtract line 21 from line 20. This is your refund	22	_____	.00
23 Enter total company gross receipts from all activities (<i>see instructions</i>)	23	_____	.00
24 Enter total company assets from federal Form 1120S, item F	24	_____	.00
25 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	25	_____	.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 A-1 or Form A-2). This is a required field. If percentage is from Form A-2, check (✓) the space after the arrow ▶ <input type="checkbox"/>	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. Enter on Form 5S, page 1, line 7	8	_____	.00

Schedule S - Economic Development Surcharge

1 Enter net income (loss) (<i>see instructions</i>)	1	_____	.00
2 Wisconsin apportionment percentage (from Form A-1 or Form A-2). This is a required field. If percentage is from Form A-2, check (✓) the space after the arrow ▶ <input type="checkbox"/>	2	_____ . _____ %	
3 Multiply line 1 by line 2	3	_____	.00
4 Nonapportionable and separately apportioned income.	4	_____	.00
5 Add lines 3 and 4.	5	_____	.00
6 Enter the greater of \$25 or 0.2% (0.002) of the amount on line 5, but not more than \$9,800. This is the economic development surcharge to enter on Form 5S, page 1, line 8	6	_____	.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. Enclose Schedule DE with this return. 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** List the locations of your Wisconsin operations: _____
- 6** Did you file federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service? Yes No If yes, enclose federal Form 8886 with your Wisconsin return.

Third Party Designee

Do you want to allow another person to discuss this return with the department? **Yes** Complete the following. **No**

Designee's name ▶ _____ Phone no. ▶ (_____) Personal identification number (PIN) ▶

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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



	(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Foreign Transactions	<i>Deductions allocated and apportioned at shareholder level:</i>			
	g Interest expense . . . . .	.00	.00	.00
	h Other . . . . .	.00	.00	.00
	<i>Deductions allocated and apportioned at corporate level to foreign source income:</i>			
	i Passive category . . . . .	.00	.00	.00
	j General category . . . . .	.00	.00	.00
	k Other (<i>attach statement</i>) . . . . .	.00	.00	.00
	<i>Other information:</i>			
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	.00	.00	.00
	m Reduction in taxes for credit (<i>attach statement</i>) . . . . .	.00	.00	.00
	n Other foreign tax information (<i>attach statement</i>) . . . . .	.00	.00	.00
	Alternative Minimum Tax (AMT) Items	15 a Post-1986 depreciation adjustment00	.00	.00
b Adjusted gain or loss . . . . .		.00	.00	.00
c Depletion (other than oil and gas) . . . . .		.00	.00	.00
d Oil, gas, and geothermal properties – gross income . . . . .		.00	.00	.00
e Oil, gas, and geothermal properties – deductions . . . . .		.00	.00	.00
f Other AMT items (<i>attach schedule</i>) . . . . .		.00	.00	.00
Other		16 (a) Tax-exempt interest income 16 (a)	.00	.00
	(b) Other tax-exempt income (b)	.00	.00	(b) .00
	(c) Nondeductible expenses (c)	.00	.00	(c) .00
	(d) Property distributions (d)	.00	.00	(d) .00
	(e) Repayment of loans from shareholders (e)	.00	.00	(e) .00
	17 a Investment income . . . . .	.00	.00	.00
	b Investment expenses . . . . .	.00	.00	.00
	c Dividend distributions paid from accumulated earnings and profits . . . . .	.00	.00	.00
	d Other items and amounts (<i>attach schedule</i>) . . . . .	.00	.00	.00
	18 (a) Related entity expense addback (a)			(a) .00
	(b) Related entity expense allowable (b)			(b) .00
	19 Income/loss reconciliation (<i>see instructions</i>) 19	.00		(19) .00
	20 Gross income (before deducting expenses) from all activities 20			(20) .00

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 . . . . .	.00	.00
2 Ordinary income from Schedule 5K, line 1, column d . . . . .	.00	
3 Other additions (including separately stated items which increase income) (<i>attach schedule</i>) . . . . .	.00	.00
4 Loss from Schedule 5K, line 1, column d	(.00)	
5 Other reductions (including separately stated items which reduce income) (<i>attach schedule</i>)	(.00)	(.00)
6 Combine lines 1 through 5 . . . . .	.00	.00
7 Distributions other than dividend distributions . . . . .	.00	.00
8 Subtract line 7 from line 6. This is balance at end of taxable year . . . . .	.00	.00

