



<b>24</b>	If the tax-option corporation paid, accrued, or incurred more than \$100,000 of expenses to a related entity, Schedule RT must be filed with this return. <b>Certain related entity expenses may not be allowable unless disclosed on Schedule RT on a timely filed return.</b> See instructions for details. On line 24, enter the total related entity expenses disclosed on Schedule RT . . . . .	<b>24</b>	_____	<b>.00</b>
<b>25</b>	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 . . . . .	<b>25</b>	_____	<b>.00</b>

**Schedule Q - Additional Tax on Certain Built-In Gains**

<b>1</b>	Excess of recognized built-in gains over recognized built-in losses ( <i>attach schedule</i> ) . . . . .	<b>1</b>	_____	<b>.00</b>
<b>2</b>	Wisconsin taxable income before apportionment ( <i>attach computation schedule</i> ) . . . . .	<b>2</b>	_____	<b>.00</b>
<b>3</b>	Enter the smaller of line 1 or line 2. This is the net recognized built-in gain ( <i>see instructions</i> ) . . . . .	<b>3</b>	_____	<b>.00</b>
<b>4</b>	Wisconsin apportionment percentage (from Form 4B, line 11, or Form 4B-1). <b>This is a required field.</b> If percentage is from Form 4B-1, check the space after the arrow . . . . .	<b>4</b>	_____ . _____ %	
<b>5</b>	Multiply line 3 by line 4 . . . . .	<b>5</b>	_____	<b>.00</b>
<b>6</b>	Wisconsin net business loss carryforward ( <i>attach schedule</i> ) . . . . .	<b>6</b>	_____	<b>.00</b>
<b>7</b>	Subtract line 6 from line 5 . . . . .	<b>7</b>	_____	<b>.00</b>
<b>8</b>	Enter 7.9% (0.079) of the amount on line 7. . . . .	<b>8</b>	_____	<b>.00</b>
<b>9</b>	Community development finance credit . . . . .	<b>9</b>	_____	<b>.00</b>
<b>10</b>	Subtract line 9 from line 8. This is the additional tax to enter on Form 5S, page 1, line 9 . . . . .	<b>10</b>	_____	<b>.00</b>

**Schedule S - Recycling Surcharge**

<b>1</b>	Enter net income (loss) ( <i>see instructions</i> ) . . . . .	<b>1</b>	_____	<b>.00</b>
<b>2</b>	Wisconsin apportionment percentage (from Form 4B, line 11, or Form 4B-1). <b>This is a required field.</b> If percentage is from Form 4B-1, check the space after the arrow . . . . .	<b>2</b>	_____ . _____ %	
<b>3</b>	Multiply line 1 by line 2 . . . . .	<b>3</b>	_____	<b>.00</b>
<b>4</b>	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 . . . . .	<b>4</b>	_____	<b>.00</b>

**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
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) . . . . .	_____	_____	_____
	<b>2</b> Net rental real estate income (loss) ( <i>attach Form 8825</i> ) . . . . .	_____	_____	_____
	<b>3</b> Other net rental income (loss) ( <i>attach schedule</i> ) . . . . .	_____	_____	_____
	<b>4</b> Interest income . . . . .	_____	_____	_____
	<b>5</b> Ordinary dividends . . . . .	_____	_____	_____
	<b>6</b> Royalties . . . . .	_____	_____	_____
	<b>7</b> Net short-term capital gain (loss) . . . . .	_____	_____	_____
	<b>8</b> Net long-term capital gain (loss) . . . . .	_____	_____	_____
	<b>9</b> Net section 1231 gain (loss) ( <i>attach Form 4797</i> ) . . . . .	_____	_____	_____
	<b>10</b> Other income (loss) ( <i>attach schedule</i> ) . . . . .	_____	_____	_____
<b>Deductions</b>	<b>11</b> Section 179 deduction ( <i>attach Form 4562</i> ) . . . . .	_____	_____	_____
	<b>12 a</b> Contributions . . . . .	_____	_____	_____
	<b>b</b> Investment interest expense . . . . .	_____	_____	_____
	<b>c</b> Section 59(e)(2) expenditures <b>(1)</b> Type _____ <b>(2)</b> Amount . . . . .	_____	_____	_____
	<b>d</b> Other deductions ( <i>attach schedule</i> ) . . . . .	_____	_____	_____
<b>Credits</b>	<b>13 a</b> Manufacturing investment credit - from carryover at shareholder level . . . . .	_____	_____	_____
	<b>b</b> Manufacturing investment credit - from carryover at entity level . . . . .	_____	_____	_____
	<b>c</b> Dairy and livestock farm investment credit . . . . .	_____	_____	_____
	<b>d</b> Health Insurance Risk-Sharing Plan assessments credit . . . . .	_____	_____	_____
	<b>e</b> Ethanol and biodiesel fuel pump credit . . . . .	_____	_____	_____
	<b>f</b> Development zones credit . . . . .	_____	_____	_____
	<b>g</b> Development opportunity zone investment credit . . . . .	_____	_____	_____
	<b>h</b> Development zone capital investment credit . . . . .	_____	_____	_____
	<b>i</b> Technology zone credit . . . . .	_____	_____	_____
	<b>j</b> Early stage seed investment credit . . . . .	_____	_____	_____
	<b>k</b> Supplement to federal historic rehabilitation tax credit . . . . .	_____	_____	_____
	<b>l</b> Film production company investment credit . . . . .	_____	_____	_____
	<b>m</b> Film production services credit - nonrefundable portion . . . . .	_____	_____	_____
	<b>n</b> Internet equipment credit . . . . .	_____	_____	_____
	<b>o</b> Enterprise zone jobs credit . . . . .	_____	_____	_____
	<b>p</b> Dairy manufacturing facility investment credit . . . . .	_____	_____	_____
	<b>q</b> Film production services credit - refundable portion . . . . .	_____	_____	_____
	<b>r</b> Tax paid to other states (enter postal abbreviation of state) <b>(1)</b> _____ <b>(2)</b> _____ <b>(3)</b> _____	_____	_____	_____
	<b>s</b> Wisconsin tax withheld (do <b>not</b> include tax properly claimed on page 1, line 15) . . . . .	_____	_____	_____
<b>Foreign Transactions</b>	<b>14 a</b> Name of country or U.S. possession . . . . .	_____	_____	_____
	<b>b</b> Gross income from all sources . . . . .	_____	_____	_____
	<b>c</b> Gross income sourced at shareholder level . . . . . <i>Foreign gross income sourced at corporate level:</i>	_____	_____	_____
	<b>d</b> Passive category . . . . .	_____	_____	_____
	<b>e</b> General category . . . . .	_____	_____	_____
	<b>f</b> Other ( <i>attach statement</i> ) . . . . .	_____	_____	_____

	(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
<b>Foreign Transactions</b>	<i>Deductions allocated and apportioned at shareholder level:</i>			
	<b>g</b> Interest expense .....	_____	_____	_____
	<b>h</b> Other .....	_____	_____	_____
	<i>Deductions allocated and apportioned at corporate level to foreign source income:</i>			
	<b>i</b> Passive category .....	_____	_____	_____
	<b>j</b> General category .....	_____	_____	_____
	<b>k</b> Other ( <i>attach statement</i> ) .....	_____	_____	_____
	<i>Other information:</i>			
	<b>l</b> Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....	_____	_____	_____
	<b>m</b> Reduction in taxes for credit ( <i>attach statement</i> ) .....	_____	_____	_____
<b>n</b> Other foreign tax information ( <i>attach statement</i> ) .....	_____	_____	_____	
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15 a</b> Post-1986 depreciation adjustment .....	_____	_____	_____
	<b>b</b> Adjusted gain or loss .....	_____	_____	_____
	<b>c</b> Depletion (other than oil and gas) .....	_____	_____	_____
	<b>d</b> Oil, gas, and geothermal properties – gross income .....	_____	_____	_____
	<b>e</b> Oil, gas, and geothermal properties – deductions .....	_____	_____	_____
	<b>f</b> Other AMT items ( <i>attach schedule</i> ) .....	_____	_____	_____
<b>Other</b>	<b>16 a</b> Tax-exempt interest income .....	_____	_____	_____
	<b>b</b> Other tax-exempt income .....	_____	_____	_____
	<b>c</b> Nondeductible expenses .....	_____	_____	_____
	<b>d</b> Property distributions .....	_____	_____	_____
	<b>e</b> Repayment of loans from shareholders .....	_____	_____	_____
	<b>17 a</b> Investment income .....	_____	_____	_____
	<b>b</b> Investment expenses .....	_____	_____	_____
	<b>c</b> Dividend distributions paid from accumulated earnings and profits .....	_____	_____	_____
	<b>d</b> Other items and amounts ( <i>attach schedule</i> ) .....	_____	_____	_____
	<b>18 a</b> Related entity interest expense addback .....	_____	_____	_____
	<b>b</b> Related entity rental expense addback .....	_____	_____	_____
	<b>c</b> Related entity interest expense allowable .....	_____	_____	_____
	<b>d</b> Related entity rental expense allowable .....	_____	_____	_____
	<b>19</b> <b>Income/loss reconciliation</b> ( <i>see instructions</i> ) .....	_____	_____	_____
<b>20</b> 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
<b>1</b> Balance at beginning of taxable year .....	_____	_____
<b>2</b> Ordinary income from Schedule 5K, line 1, column d .....	_____	_____
<b>3</b> Other additions (including separately stated items which increase income) ( <i>attach schedule</i> ) ..	_____	_____
<b>4</b> Loss from Schedule 5K, line 1, column d .....	( _____ )	_____
<b>5</b> Other reductions (including separately stated items which reduce income) ( <i>attach schedule</i> ) ...	( _____ )	( _____ )
<b>6</b> Combine lines 1 through 5. ....	_____	_____
<b>7</b> Distributions other than dividend distributions .....	_____	_____
<b>8</b> Subtract line 7 from line 6. This is balance at end of taxable year .....	_____	_____

Name \_\_\_\_\_ Federal Employer ID Number \_\_\_\_\_

**Part I Nonapportionable Income (Loss)** (Income (loss) from rentals, royalties, or sales of nonbusiness tangible property)

	(a) Wisconsin	(b) Total Company
1 Rents and royalties from nonbusiness tangible property . . . . .	1	_____
2 Expenses related to income on line 1 . . . . .	2	_____
3 Subtract line 2 from line 1 . . . . .	3	_____
4 Profits (losses) from disposal of nonbusiness property . . . . .	4	_____
5 Add lines 3 and 4. This is net nonapportionable income (loss) . . . . .	5	_____

**Part II Apportionment Percentage** (Except for direct air carriers, motor carriers, railroads, sleeping car companies, pipeline companies, financial institutions, brokers-dealers, investment advisers, investment companies, underwriters, and telecommunications companies)

	(a) Wisconsin	(b) Total Company
1 Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
a Shipped from outside Wisconsin . . . . .	1a	_____
b Shipped from within Wisconsin . . . . .	1b	_____
2 Sales of tangible personal property shipped from Wisconsin to:		
a The federal government within Wisconsin . . . . .	2a	_____
b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272.		
Total _____ x 0.5 . . . . .	2b	_____
c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272.		
Total _____ x 0.5 . . . . .	2c	_____
3 Double throwback sales. Total _____ x 0.5 . . . . .	3	_____
4 Total sales of tangible personal property (for column a, add lines 1 through 3) . . . . .	4	_____
5 Gross receipts from the use of computer software if the purchaser or licensee used the software:		
a In Wisconsin . . . . .	5a	_____
b In a state where the taxpayer is not taxable.		
Total _____ x 0.5 . . . . .	5b	_____
6 Total gross receipts from the use of computer software (for column a, add lines 5a and 5b) . . . . .	6	_____
7 Gross receipts from services provided to a purchaser who:		
a Received benefit in Wisconsin . . . . .	7a	_____
b Received benefit in a state where the taxpayer is not taxable. Total _____ x 0.5 . . . . .	7b	_____
8 Total gross receipts from services (for column a, add lines 7a and 7b) . . . . .	8	_____

(a) Wisconsin

(b) Total Company

<b>9</b>	Other apportionable gross receipts . . . . .	<b>9</b>	_____	_____
<b>10</b>	Add lines 4, 6, 8, and 9 for each column. This is the total sales. . . . .	<b>10</b>	_____	_____
<b>11</b>	Divide line 10, column a, by line 10, column b, and multiply by 100. (Fill all spaces to right of decimal point. For example, enter 50% as 50.0000%). This is the Wisconsin apportionment percentage. . . . .	<b>11</b>	_____	_____ %

10-17-08  
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(a)	(b)	(c)	(d)	(e)
Pro rata share items	Federal amount	Adjustment	Amount under Wis. law	Wis. source amount (see instructions)
<b>13 a</b> Manufacturing investment credit - from carryover at shareholder level. . . . .				
<b>b</b> Manufacturing investment credit - from carryover at entity level. . . . .				
<b>c</b> Dairy and livestock farm investment credit . . . . .				
<b>d</b> Health Insurance Risk-Sharing Plan assessments credit				
<b>e</b> Ethanol and biodiesel fuel pump credit . . . . .				
<b>f</b> Development zones credit. . . . .				
<b>g</b> Development opportunity zone investment credit . . .				
<b>h</b> Development zone capital investment credit. . . . .				
<b>i</b> Technology zone credit . . . . .				
<b>j</b> Early stage seed investment credit . . . . .				
<b>k</b> Supplement to federal historic rehabilitation tax credit				
<b>l</b> Film production company investment credit . . . . .				
<b>m</b> Film production services credit - nonrefundable portion				
<b>n</b> Internet equipment credit. . . . .				
<b>o</b> Enterprise zone jobs credit . . . . .				
<b>p</b> Dairy manufacturing facility investment credit . . . . .				
<b>q</b> Film production services credit - refundable portion				
<b>r</b> Tax paid to other states <b>(1)</b> _____ <b>(2)</b> _____ <b>(3)</b> _____				
<b>s</b> Wisconsin tax withheld . . . . .				
<b>14</b> Foreign transactions ( <i>list</i> ):				
<b>15</b> Alternative minimum tax (AMT) items ( <i>list</i> ):				
<b>16 a</b> Tax-exempt interest income . . . . .				
<b>b</b> Other tax-exempt income . . . . .				
<b>c</b> Nondeductible expenses. . . . .				
<b>d</b> Property distributions . . . . .				
<b>e</b> Repayment of loans from shareholders. . . . .				
<b>17 a</b> Investment income . . . . .				
<b>b</b> Investment expenses . . . . .				
<b>c</b> Dividend distributions paid from accumulated earnings and profits. . . . .				
<b>d</b> Other items and amounts ( <i>list</i> ):				
<b>18 a</b> Related entity interest expense addback . . . . .				
<b>b</b> Related entity rental expense addback . . . . .				
<b>c</b> Related entity interest expense allowable . . . . .				
<b>d</b> Related entity rental expense allowable. . . . .				
<b>19</b> Gross income (before deducting expenses) from all activities. . . . .				

2008-1-08  
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(a)	(b)	(c)	(d)	(e)	
Pro rata share items	Federal amount	Adjustment	Amount under Wis. law	Wis. source amount (see instructions)	
<b>13 a</b> Manufacturing investment credit - from carryover at shareholder level. . . . .					
<b>b</b> Manufacturing investment credit - from carryover at entity level. . . . .					
<b>c</b> Dairy and livestock farm investment credit . . . . .					
<b>d</b> Health Insurance Risk-Sharing Plan assessments credit					
<b>e</b> Ethanol and biodiesel fuel pump credit . . . . .					
<b>f</b> Development zones credit. . . . .					
<b>g</b> Development opportunity zone investment credit . . .					
<b>h</b> Development zone capital investment credit. . . . .					
<b>i</b> Technology zone credit . . . . .					
<b>j</b> Early stage seed investment credit . . . . .					
<b>k</b> Supplement to federal historic rehabilitation tax credit					
<b>l</b> Film production company investment credit . . . . .					
<b>m</b> Film production services credit - nonrefundable portion					
<b>n</b> Internet equipment credit. . . . .					
<b>o</b> Enterprise zone jobs credit . . . . .					
<b>p</b> Dairy manufacturing facility investment credit . . . . .					
<b>q</b> Film production services credit - refundable portion					
<b>r</b> Tax paid to other states <b>(1)</b> _____ <b>(2)</b> _____ <b>(3)</b> _____					
<b>s</b> Wisconsin tax withheld . . . . .					
<b>14</b> Foreign transactions ( <i>list</i> ):					
_____					
_____					
_____					
_____					
<b>15</b> Alternative minimum tax (AMT) items ( <i>list</i> ):					
_____					
_____					
_____					
<b>16 a</b> Tax-exempt interest income . . . . .					
<b>b</b> Other tax-exempt income . . . . .					
<b>c</b> Nondeductible expenses. . . . .					
<b>d</b> Property distributions . . . . .					
<b>e</b> Repayment of loans from shareholders. . . . .					
<b>17 a</b> Investment income . . . . .					
<b>b</b> Investment expenses . . . . .					
<b>c</b> Dividend distributions paid from accumulated earnings and profits. . . . .					
<b>d</b> Other items and amounts ( <i>list</i> ):					
_____					
_____					
<b>18 a</b> Related entity interest expense addback . . . . .					
<b>b</b> Related entity rental expense addback . . . . .					
<b>c</b> Related entity interest expense allowable . . . . .					
<b>d</b> Related entity rental expense allowable. . . . .					
<b>19</b> Gross income (before deducting expenses) from all activities. . . . .					

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