

Form

**1CNS**

**Composite Wisconsin Individual Income Tax Return  
for Nonresident Tax-Option (S) Corporation Shareholders**

**2008**

Due Date: April 15, 2009

Check if this is an  
AMENDED return

Corporation  
Year Ending                        

DO NOT STAPLE OR BIND

**Complete form using BLACK INK.**

Tax-Option (S) Corporation Name				Federal Employer ID Number			
Number and Street				Person to Contact Regarding This Return			
City	State	Zip (+ 4 digit suffix if known)	Telephone Number		Fax Number		

\_\_\_\_\_ ← Number of shareholders included in this return.

**Caution:** Only qualifying shareholders may be included in this return. See instructions for details.



**ENTER NEGATIVE NUMBERS LIKE THIS → -1000 NOT LIKE THIS → (1000) NO COMMAS; NO CENTS**

**Schedule 1 Tax Computation**

<b>1</b>	Wisconsin tax-option (S) corporation income (loss) of qualifying and participating nonresident shareholders from Schedule 2, column D . . . . .	<b>1</b>	_____	<b>.00</b>
<b>2</b>	Tax from Schedule 2, column G . . . . .	<b>2</b>	_____	<b>.00</b>
<b>3</b>	Alternative minimum tax from Schedule 2, column H . . . . .	<b>3</b>	_____	<b>.00</b>
<b>4</b>	Add lines 2 and 3. This is the total tax . . . . .	<b>4</b>	_____	<b>.00</b>
<b>5a</b>	Wisconsin tax withheld from Form PW-1 (from Schedule 2, column I) . . . . .	<b>5a</b>	_____	<b>.00</b>
<b>5b</b>	Wisconsin tax withholding carried over from 2007 Form 1CNS (from Schedule 2, column I) . . . . .	<b>5b</b>	_____	<b>.00</b>
<b>5c</b>	Add lines 5a and 5b. This is the total Wisconsin tax withheld . . . . .	<b>5c</b>	_____	<b>.00</b>
<b>6</b>	If line 5c is less than line 4, subtract line 5c from line 4 and enter <b>tax due</b> . . . . .	<b>6</b>	_____	<b>.00</b>
<b>7</b>	If line 5c is more than line 4, subtract line 4 from line 5c and enter <b>overpayment</b> . This is the amount to be <b>refunded</b> to corporation . . . . .	<b>7</b>	_____	<b>.00</b>

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

<b>SIGNATURES</b>	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 composite return on the shareholder's behalf.		
	Signature of Authorized Officer	Title	Date
	Individual or Firm Signature of Preparer	Preparer's Federal Employer ID Number	Date

<b>IF NOT FILING ELECTRONICALLY</b>	Make check payable to and mail return to: Wisconsin Department of Revenue PO Box 8991 Madison WI 53708-8991
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**Schedule 2 Nonresident Shareholders Qualifying and Participating in Composite Return** (Attach a separate schedule, if necessary.)

(A) Name and Address of Nonresident Shareholder (and Spouse if Married Filing Jointly)	(B) Social Security Number	(C) Pro Rata Share (%)	(D1) Shareholder's Share of WI Net Income (Loss)  (D2) Shareholder's Share of WI Gross Income (from Sch. 5K-1, line 18)	(E) Federal Adjusted Gross Income From Form 1040	(F) Filing Status (S, H, MFJ, MFS)	(G)  Tax	(H) Alternative Minimum Tax	(I) Wisconsin Income Tax Withheld	(J) Balance Due (Overpay- ment)
a.			D1					5a	
			D2					5b	
b.			D1					5a	
			D2					5b	
c.			D1					5a	
			D2					5b	
d.			D1					5a	
			D2					5b	
e.			D1					5a	
			D2					5b	
f.			D1					5a	
			D2					5b	
g.			D1					5a	
			D2					5b	
h.			D1					5a	
			D2					5b	
i.			D1					5a	
			D2					5b	
j.			D1					5a	
			D2					5b	
k.			D1					5a	
			D2					5b	
<b>TOTALS</b> (enter on appropriate line on Schedule 1) .....			D1 total only					5a	
								5b	

DRAFT  
8-22-2008