



<b>20</b> Interest, penalty, and late fee due (from Form 4U, line 17 or 26). If you annualized income on Form 4U, check (✓) the space after the arrow. . . . .	<input type="checkbox"/>	<b>20</b>	_____	<b>.00</b>
<b>21 Tax due.</b> If the total of lines 13 and 20 is larger than line 19, enter amount owed. . . . .		<b>21</b>	_____	<b>.00</b>
<b>22 Overpayment.</b> If line 19 is larger than the total of lines 13 and 20, enter amount overpaid . . .		<b>22</b>	_____	<b>.00</b>
<b>23</b> Enter amount of line 22 you want credited to 2014 estimated tax <b>23</b> _____				<b>.00</b>
<b>24</b> Subtract line 23 from line 22. <b>This is your refund</b> . . . . .		<b>24</b>	_____	<b>.00</b>
<b>25</b> Enter total company gross receipts from all activities (see instructions) . . . . .		<b>25</b>	_____	<b>76538 .00</b>
<b>26</b> Enter total company assets from federal Form 1120S, item F . . . . .		<b>26</b>	_____	<b>41209 .00</b>
<b>27</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>27</b>	_____	<b>282 .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 (attach schedule). . . . .	<b>1</b>	_____	<b>.00</b>
<b>2</b> Wisconsin taxable income before apportionment (attach computation schedule) . . . . .	<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 (see instructions). . .	<b>3</b>	_____	<b>.00</b>
<b>4</b> Wisconsin apportionment percentage (from Form 4A-1 or Form 4A-2). <b>This is a required field.</b> If percentage is from Form 4A-2, check (✓) the space after the arrow <input type="checkbox"/>	<b>4</b>	_____	<b>%</b>
<b>5</b> Multiply line 3 by line 4 . . . . .	<b>5</b>	_____	<b>.00</b>
<b>6</b> Wisconsin net business loss carryforward (attach schedule) . . . . .	<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 - Economic Development Surcharge**

<b>1</b> Enter net income (loss) (see instructions). . . . .	<b>1</b>	_____	<b>4129 .00</b>
<b>2</b> Wisconsin apportionment percentage (from Form 4A-1 or Form 4A-2). <b>This is a required field.</b> If percentage is from Form 4A-2, check (✓) the space after the arrow <input type="checkbox"/>	<b>2</b>	_____	<b>100.0000 %</b>
<b>3</b> Multiply line 1 by line 2 . . . . .	<b>3</b>	_____	<b>4129 .00</b>
<b>4</b> Nonapportionable and separately apportioned income. . . . .	<b>4</b>	_____	<b>.00</b>
<b>5</b> Add lines 3 and 4. . . . .	<b>5</b>	_____	<b>4129 .00</b>
<b>6</b> 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 10 . . . . .	<b>6</b>	_____	<b>0 .00</b>

**Additional Information Required**

- Person to contact concerning this return: \_\_\_\_\_ Phone #: \_\_\_\_\_ Fax #: \_\_\_\_\_
- City and state where books and records are located for audit purposes: \_\_\_\_\_
- 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
- 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.
- List the locations of your Wisconsin operations: \_\_\_\_\_
- 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.

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	
<i>Deductions allocated and apportioned at shareholder level:</i>					
Foreign Transactions	<b>g</b> Interest expense .....	.00	.00	.00	
	<b>h</b> Other .....	.00	.00	.00	
	<i>Deductions allocated and apportioned at corporate level to foreign source income:</i>				
	<b>i</b> Passive category .....	.00	.00	.00	
	<b>j</b> General category .....	.00	.00	.00	
	<b>k</b> Other (attach statement) .....	.00	.00	.00	
	<i>Other information:</i>				
	<b>l</b> Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....	.00	.00	.00	
	<b>m</b> Reduction in taxes for credit (attach statement) .....	.00	.00	.00	
	<b>n</b> Other foreign tax information (attach statement) .....	.00	.00	.00	
Alternative Minimum Tax (AMT) items	<b>15 a</b> Post-1986 depreciation adjustment .....	.00	.00	.00	
	<b>b</b> Adjusted gain or loss .....	.00	.00	.00	
	<b>c</b> Depletion (other than oil and gas) .....	.00	.00	.00	
	<b>d</b> Oil, gas, and geothermal properties – gross income .....	.00	.00	.00	
	<b>e</b> Oil, gas, and geothermal properties – deductions .....	.00	.00	.00	
	<b>f</b> Other AMT items (attach schedule) .....	.00	.00	.00	
	<b>16</b> <b>(a)</b> Tax-exempt interest income .....	.00	.00	.00	
<b>(b)</b> Other tax-exempt income .....	.00	.00	.00		
<b>(c)</b> Nondeductible expenses .....	.00	.00	.00		
<b>(d)</b> Property distributions .....	.00	.00	.00		
<b>(e)</b> Repayment of loans from shareholders .....	.00	.00	.00		
Other	<b>17 a</b> Investment income .....	.00	.00	.00	
	<b>b</b> Investment expenses .....	.00	.00	.00	
	<b>c</b> Dividend distributions paid from accumulated earnings and profits .....	.00	.00	.00	
	<b>d</b> Other items and amounts (attach schedule) .....	.00	.00	.00	
	<b>18 (a)</b> Related entity expense addback .....		(a)	.00	
<b>(b)</b> Related entity expense allowable .....		(b)	.00		
<b>(19)</b> Income/loss reconciliation (see instructions) .....	4129.00		(19) 4129.00		
<b>(20)</b> Gross income (before deducting expenses) from all activities .....			(20) 76538.00		

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

