

24 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. Certain related entity expenses may not be allowable unless disclosed on Schedule RT on a timely filed return. See instructions for details. On line 24, enter the total related entity expenses disclosed on Schedule RT	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 4B, line 11, or Form 4B-1). This is a required field. If percentage is from Form 4B-1, check box <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	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 4B, line 11, or Form 4B-1). This is a required field. If percentage is from Form 4B-1, check box <input type="checkbox"/>	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) (attach Form 8825)	_____	_____	_____
	3 Other net rental income (loss) (attach schedule)	_____	_____	_____
	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) (attach Form 4797)	_____	_____	_____
	10 Other income (loss) (attach schedule)	_____	_____	_____
Deductions	11 Section 179 deduction (attach Form 4562)	_____	_____	_____
	12 a Contributions	_____	_____	_____
	b Investment interest expense	_____	_____	_____
	c Section 59(e)(2) expenditures (1) Type _____ (2) Amount	_____	_____	_____
	d Other deductions (attach schedule)	_____	_____	_____
Credits	13 a Manufacturing investment credit	_____	_____	_____
	b Dairy and livestock farm investment credit	_____	_____	_____
	c Health Insurance Risk-Sharing Plan assessments credit	_____	_____	_____
	d Ethanol and biodiesel fuel pump credit	_____	_____	_____
	e Development zones credit	_____	_____	_____
	f Development opportunity zone investment credit	_____	_____	_____
	g Development zone capital investment credit	_____	_____	_____
	h Technology zone credit	_____	_____	_____
	i Early stage seed investment credit	_____	_____	_____
	j Supplement to federal historic rehabilitation tax credit	_____	_____	_____
	k Film production company investment credit	_____	_____	_____
	l Film production services credit - nonrefundable portion	_____	_____	_____
	m Internet equipment credit	_____	_____	_____
	n Enterprise zone jobs credit	_____	_____	_____
	o Dairy manufacturing facility investment credit	_____	_____	_____
	p Film production services credit – refundable portion	_____	_____	_____
	q Tax paid to other states (enter postal abbreviation of state) (1) _____ (2) _____ (3) _____	_____	_____	_____
	r 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	_____	_____	_____
	Foreign gross income sourced at corporate level:			
	d Passive category	_____	_____	_____
	e General category	_____	_____	_____
f Other (attach statement)	_____	_____	_____	

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(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	_____	_____
	h	Other	_____	_____
	<i>Deductions allocated and apportioned at corporate level to foreign source income:</i>			
	i	Passive category	_____	_____
	j	General category	_____	_____
	k	Other (attach statement)	_____	_____
	<i>Other information:</i>			
	l	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	_____	_____
	m	Reduction in taxes for credit (attach statement)	_____	_____
n	Other foreign tax information (attach statement)	_____	_____	
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 (attach schedule)	_____	_____
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 (attach schedule)	_____	_____
	18 a	Related entity interest expense addback	_____	_____
	b	Related entity rental expense addback	_____	_____
	c	Related entity interest expense allowable	_____	_____
	d	Related entity rental expense allowable	_____	_____
	19	Income/loss reconciliation (see instructions)	_____	_____
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) (attach schedule)	_____
4	Loss from Schedule 5K, line 1, column d	(_____)
5	Other reductions (including separately stated items which reduce income) (attach schedule)	(_____)
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	_____