

21	Subtract line 20 from line 19. This is your refund	21	_____	.00
22	Enter total company gross receipts from all activities (<i>see instructions</i>)	22	_____	.00
23	Enter total company assets from federal Form 1120S, item F	23	_____	.00
24	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	24	_____	.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 4A-1 or Form 4A-2). This is a required field. If percentage is from Form 4A-2, check (✓) the space after the arrow  _____ %	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 4A-1 or Form 4A-2). This is a required field. If percentage is from Form 4A-2, check (✓) the space after the arrow  _____ %	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) (<i>attach Form 8825</i>)	_____	_____	_____
	3 Other net rental income (loss) (<i>attach schedule</i>)	_____	_____	_____
	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) (<i>attach Form 4797</i>)	_____	_____	_____
	10 Other income (loss) (<i>attach schedule</i>)	_____	_____	_____
Deductions	11 Section 179 deduction (<i>attach Form 4562</i>)	_____	_____	_____
	12 a Contributions	_____	_____	_____
	b Investment interest expense	_____	_____	_____
	c Section 59(e)(2) expenditures (1) Type _____ (2) Amount	_____	_____	_____
Credits	13 a Manufacturing investment credit - from carryover at shareholder level	_____	_____	_____
	b Manufacturing investment credit - from carryover at entity level	_____	_____	_____
	c Dairy and livestock farm investment credit	_____	_____	_____
	d Health Insurance Risk-Sharing Plan assessments credit	_____	_____	_____
	e Ethanol and biodiesel fuel pump credit	_____	_____	_____
	f Development zones credit	_____	_____	_____
	g Development opportunity zone investment credit	_____	_____	_____
	h Development zone capital investment credit	_____	_____	_____
	i Economic development tax credit	_____	_____	_____
	j Technology zone credit	_____	_____	_____
	k Early stage seed investment credit	_____	_____	_____
	l Supplement to federal historic rehabilitation tax credit	_____	_____	_____
	m Internet equipment credit	_____	_____	_____
	n Dairy manufacturing facility investment credit	_____	_____	_____
	o Dairy cooperatives credit	_____	_____	_____
	p Meat processing facility investment credit	_____	_____	_____
	q Enterprise zone jobs credit	_____	_____	_____
	r Film production services credit	_____	_____	_____
	s Film production company investment credit	_____	_____	_____
	t Food processing plant and food warehouse investment credit	_____	_____	_____
u Jobs tax credit	_____	_____	_____	
v Postsecondary education credit	_____	_____	_____	
w Woody biomass harvesting and processing credit	_____	_____	_____	
x Water consumption credit	_____	_____	_____	
yy Tax paid to other states (enter postal abbreviation of state) (1) _____ (2) _____ (3) _____	_____	_____	_____	
zz 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	_____	_____	_____

	(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Foreign Transactions	<i>Foreign gross income sourced at corporate level:</i>			
	d Passive category	_____	_____	_____
	e General category	_____	_____	_____
	f Other (<i>attach statement</i>)	_____	_____	_____
	<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 (<i>attach statement</i>)	_____	_____	_____
	<i>Other information:</i>			
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	_____	_____	_____
	m Reduction in taxes for credit (<i>attach statement</i>)	_____	_____	_____
n Other foreign tax information (<i>attach statement</i>)	_____	_____	_____	
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 (<i>attach schedule</i>)	_____	_____	_____
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 (<i>attach schedule</i>)	_____	_____	_____
	18 a Related entity expense addback	_____	_____	_____
	b Related entity expense allowable	_____	_____	_____
	19 Income/loss reconciliation (<i>see instructions</i>)	_____	_____	_____
	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) (<i>attach schedule</i>) ..	_____	_____
4 Loss from Schedule 5K, line 1, column d	(_____)	_____
5 Other reductions (including separately stated items which reduce income) (<i>attach schedule</i>) . . .	(_____)	(_____)
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	_____	_____

**Wisconsin Apportionment Data for
Single Factor Formulas**

2010

Wisconsin Department
of Revenue

File with Wisconsin Form 1NPR, 2, 3, 3S, 4, 4T, or 5S

Read instructions before filling in this form

Name	Federal Employer ID Number
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Part I Sales Factor (Note: If Part I applies, you only need to complete page 1 of this form)

	(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.	2b _____	
c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272.	2c _____	
3 Double throwback sales.	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 in Wisconsin	5 _____	
6 Total gross receipts from the use of computer software		6 _____
7 Gross receipts from services provided to a purchaser who received the benefit of the service in Wisconsin.	7 _____	
8 Total gross receipts from services.		8 _____
9 Other apportionable gross receipts.	9 _____	_____
10 For column a, add lines 4, 5, 7 and 9. For column (b), add lines 4, 6, 8, and 9.	10 _____	_____
<i>Separate return filers and pass-through entities skip to line 17.</i>		
11 Enter sales included above, if any, that are intercompany sales between combined group members	11 _____	_____
12 Enter sales included above, if any, that are not included in the computation of combined unitary income	12 _____	_____
13 Add lines 11 and 12 for each column	13 _____	_____
14 Subtract line 13 from line 10 for each column.	14 _____	_____
15 Enter intercompany sales previously excluded from the sales factor due to the deferral of income, if the deferred income is included in combined unitary income on this return	15 _____	_____
16 Add lines 14 and 15. Enter column (a) amount in Form 4A, Part II. Enter column (b) amount in Form 4A, Part I	16 _____	_____
17 Separate return filers and pass-through entities: Divide line 10, column (a) by line 10, column (b), and multiply by 100. This is the Wisconsin apportionment percentage.	17 _____	_____ %

(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
13 a Manufacturing investment credit - from carryover at shareholder level.				
b Manufacturing investment credit - from carryover at entity level.				
c Dairy and livestock farm investment credit				
d Health Insurance Risk-Sharing Plan assessments credit				
e Ethanol and biodiesel fuel pump credit				
f Development zones credit.				
g Development opportunity zone investment credit . . .				
h Development zone capital investment credit.				
i Economic development tax credit				
j Technology zone credit				
k Early stage seed investment credit				
l Supplement to federal historic rehabilitation tax credit				
m Internet equipment credit.				
n Dairy manufacturing facility investment credit				
o Dairy cooperatives credit.				
p Meat processing facility investment credit				
q Enterprise zone jobs credit				
r Film production services credit				
s Film production company investment credit				
t Food processing plant and food warehouse investment credit				
u Jobs tax credit				
v Postsecondary education credit				
w Woody biomass harvesting and processing credit				
x Water consumption credit				
yy Tax paid to other states (1) _____ (2) _____ (3) _____				
zz Wisconsin tax withheld				
14 Foreign transactions (<i>list</i>):				

15 Alternative minimum tax (AMT) items (<i>list</i>):				

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 (<i>list</i>):				

18 a Related entity expense addback				
b Related entity expense allowable.				
19 Gross income (before deducting expenses) from all activities.				

(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
13 a Manufacturing investment credit - from carryover at shareholder level.				
b Manufacturing investment credit - from carryover at entity level.				
c Dairy and livestock farm investment credit				
d Health Insurance Risk-Sharing Plan assessments credit				
e Ethanol and biodiesel fuel pump credit				
f Development zones credit.				
g Development opportunity zone investment credit . . .				
h Development zone capital investment credit.				
i Economic development tax credit				
j Technology zone credit				
k Early stage seed investment credit				
l Supplement to federal historic rehabilitation tax credit				
m Internet equipment credit.				
n Dairy manufacturing facility investment credit				
o Dairy cooperatives credit.				
p Meat processing facility investment credit				
q Enterprise zone jobs credit				
r Film production services credit				
s Film production company investment credit				
t Food processing plant and food warehouse investment credit				
u Jobs tax credit				
v Postsecondary education credit				
w Woody biomass harvesting and processing credit				
x Water consumption credit				
yy Tax paid to other states (1) _____ (2) _____ (3) _____				
zz Wisconsin tax withheld				
14 Foreign transactions (<i>list</i>):				

15 Alternative minimum tax (AMT) items (<i>list</i>):				

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 (<i>list</i>):				

18 a Related entity expense addback				
b Related entity expense allowable.				
19 Gross income (before deducting expenses) from all activities.				

Underpayment of Estimated Tax by Corporations

File with Wisconsin Form 4, 4T, 5, or 5S

2010

Wisconsin Department of Revenue

Corporation or Designated Agent Name

Federal Employer ID Number

Part I Computation of Underpayment and Interest Due on Underpayment

1 a	Enter 2010 tax before the surcharge plus the recycling surcharge (see instructions)				
b	Enter 2010 refundable credits (excluding estimated tax and surcharge paid)				
c	Subtract line 1b from line 1a. This is 2010 net tax and surcharge. If less than \$500, enter zero and go to Part II, if applicable				
2	Enter 90% of line 1c				
3 a	Enter 2009 tax before the surcharge plus the recycling surcharge, if applicable (see instructions)				
b	Enter 2009 refundable credits (excluding estimated tax and surcharge paid)				
c	Subtract line 3b from line 3a. This is 2009 net tax and surcharge				
4	If 2010 net income is less than \$250,000 and 2009 return covered 12 months, enter smaller of line 2 or 3c; otherwise, enter line 2				
5	Enter installment due dates (the 15th day of the 3rd, 6th, 9th, and 12th months of your taxable year)	(a)	(b)	(c)	(d)
6	Divide line 4 by 4 and enter the result in each column or, if you use the annualized income installment method for any period, first fill in Part III and enter the amounts from line 47				
7	Estimated tax and surcharge paid				
8	If line 7 is less than line 6, subtract line 7 from line 6. This is your underpayment				
9	If line 7 is more than line 6, subtract line 6 from line 7. This is your overpayment				
10	Carryback of overpayment or late payment				
11	Carryforward of overpayment				
12	Subtract the total of lines 10 and 11 from line 8. This is your net underpayment				
13	Number of days from the due date of the installment to the date carryback on line 10 was paid				
14	Number of days from the due date of the installment to the date balance due on return was paid or unextended due date of return, whichever is earlier				
15	Interest: 12% per year on amount on line 10 for the number of days on line 13				
16	Interest: 12% per year on amount on line 12 for the number of days on line 14				
17	Add all of the amounts on lines 15 and 16 and enter the total. If your return is filed after the unextended due date and shows a tax due, enter the total on Part II, line 22. Otherwise, enter the total on the line provided on your tax return				

Part II Computation of Total Amount Due

Complete this part only if your return is not filed by the unextended due date and shows a tax due.		(a) Interest at 18% per year	(b) Interest at 12% per year	(c) Total
18	If return filed late without an extension, enter net tax (including surcharge)			
19	If return filed with extended due date and shows –	(90%)	(10%)	
a	Net tax (including surcharge) of \$500 or more, enter portion of net tax indicated			
b	Net tax (including surcharge) of less than \$500, enter net tax			
20	Enter payments made (apply first to 18% per year column)			
21	Subtract line 20 from line 18 or 19a or 19b. This is amount due 15th day of 3rd month after end of taxable year			
22	Interest on underpayment from Part I, line 17			
23	Add lines 21 and 22			
		(18% per year)	(12% per year) *	
24	Interest on amounts on line 23 to _____ (date return filed)			
25	If your return is filed late without an extension or after the extended due date –			
a	Enter penalty of 5% of net tax due on your return for each month or fraction thereof that your return is late, but not more than 25%			
b	Enter a \$150 late fee			
26	Add lines 22, 24, 25a, and 25b. Enter the total on the line provided on your return and increase the "Amount Due"			

* Note: See the instructions for line 24.