



<b>21</b>	Subtract line 20 from line 19. <b>This is your refund</b> .....	<b>21</b>	_____	<b>.00</b>
<b>22</b>	Enter total company gross receipts from all activities ( <i>see instructions</i> ) .....	<b>22</b>	_____	<b>.00</b>
<b>23</b>	Enter total company assets from federal Form 1120S, item F .....	<b>23</b>	_____	<b>.00</b>
<b>24</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>24</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 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"/> <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 ( <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 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"/> <input type="checkbox"/>	<b>2</b>	_____ . _____	<b>%</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 <input type="checkbox"/>	Title	Date
Preparer's Signature <input type="checkbox"/>	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>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> Economic development tax credit . . . . .	_____	_____	_____
	<b>j</b> Technology zone credit . . . . .	_____	_____	_____
	<b>k</b> Early stage seed investment credit . . . . .	_____	_____	_____
	<b>l</b> Supplement to federal historic rehabilitation tax credit . . . . .	_____	_____	_____
	<b>m</b> Internet equipment credit . . . . .	_____	_____	_____
	<b>n</b> Dairy manufacturing facility investment credit . . . . .	_____	_____	_____
	<b>o</b> Dairy cooperatives credit . . . . .	_____	_____	_____
	<b>p</b> Meat processing facility investment credit . . . . .	_____	_____	_____
	<b>q</b> Enterprise zone jobs credit . . . . .	_____	_____	_____
	<b>r</b> Film production services credit . . . . .	_____	_____	_____
	<b>s</b> Film production company investment credit . . . . .	_____	_____	_____
	<b>t</b> Food processing plant and food warehouse investment credit . . . . .	_____	_____	_____
	<b>u</b> Jobs tax credit . . . . .	_____	_____	_____
	<b>v</b> Postsecondary education credit . . . . .	_____	_____	_____
<b>w</b> Woody biomass harvesting and processing credit . . . . .	_____	_____	_____	
<b>x</b> Water consumption credit . . . . .	_____	_____	_____	
<b>yy</b> Tax paid to other states (enter postal abbreviation of state) <b>(1)</b> _____ <b>(2)</b> _____ <b>(3)</b> _____	_____	_____	_____	
<b>zz</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 . . . . .	_____	_____	_____

	(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
<b>Foreign Transactions</b>	<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> )	_____	_____	_____
	<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 expense addback	_____	_____	_____
	<b>b</b> Related entity expense allowable	_____	_____	_____
	<b>19</b> Income/loss reconciliation ( <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	_____	_____