



- 24** Enter total company gross receipts from all activities (see instructions). . . . . **24** \_\_\_\_\_ **.00**
- 25** Enter total company assets from federal Form 1120 . . . . . **25** \_\_\_\_\_ **.00**
- 26** If the corporation paid, accrued, or incurred more than \$100,000 of expenses to a related entity, the corporation must file Schedule RT with this return. **Under Wisconsin law, certain related entity expenses may not be allowable unless disclosed on Schedule RT on a timely filed return.** See instructions for details. On line 26, enter total related entity expenses disclosed on Schedule RT . . . . . **26** \_\_\_\_\_ **.00**

**27a** If the corporation is the sole owner of any limited liability companies (LLCs), enter the names and FEINs of those LLCs below. Submit an additional schedule if necessary:

Name of LLC	FEIN

10-30-08  
DRAFT

**27b** Did you include the income of the LLCs listed on line 27a on this return?  Yes  No

**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** 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.
- 4** 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: \_\_\_\_\_

*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 return, with Form 5, even if no Wisconsin activity.**

If you are not filing your return electronically, make your check payable to and mail your return to: Wisconsin Department of Revenue  
PO Box 8908  
Madison, WI 53708-8908



Other Credits

Enclose with Wisconsin Form 1, 1NPR, 2, 4, 4I, 4T, or 5



Name	Identifying Number
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Part I Credits for Individuals, Fiduciaries, and Corporations

A. Nonrefundable Credits

1	Film production services credit (Schedule FP, line 6)	1
2	Manufacturer's sales tax credit carryforward (Schedule MS, line 3)	2
3	Manufacturing investment credit (Schedule MI, line 2)	3
4	Dairy and livestock farm investment credit (Schedule DI, line 9)	4
5	Ethanol and biodiesel fuel pump credit (Schedule EB, line 5)	5
6	Development zones credit (Schedule DC, lines 7, 15, and 23)	6
7	Technology zone credit (Schedule TC, line 8)	7
8	Angel investment credit – Individuals only (Schedule VC, line 6)	8
9	Early stage seed investment credit (Schedule VC, line 12)	9
10	Internet equipment credit (Schedule IE, line 5)	10
11	Add lines 1 through 10 and enter on line 11. <b>Individuals and Fiduciaries:</b> Enter this amount on line 32 of Form 1, line 58 of Form 1NPR, or line 13 of Form 2. <b>Corporations:</b> Enter this amount on line 16 below	11

B. Refundable Credits

12	Enterprise zone jobs credit (Schedule EC, line 16)	12
13	Dairy manufacturing facility investment credit (Schedule DM, line 6)	13
14	Film production services credit (Schedule FP, line 10)	14
15	Add lines 12 through 14 and enter on line 15. <b>Individuals and Fiduciaries:</b> Enter this amount on line 51 of Form 1, line 76 of Form 1NPR, or line 25 of Form 2. <b>Corporations:</b> Enter this amount on line 34 below	15

Part II Credits for Corporations Only

A. Nonrefundable Credits

16	Amount from Part I, line 11	16
17	Film production investment credit (Schedule FP, line 16)	17
18	Health insurance risk-sharing plan assessments credit (Schedule HI, line 9)	18
19	Research expense credit (Schedule R, line 30)	19
20	Research expense credit for activities related to internal combustion engines (Schedule R-1, line 29)	20
21	Research expense credit for activities related to certain energy efficient products (Schedule R-2, line 29)	21
22	Development zones research credit carryforward	22
23	Research facilities credit (Schedule R, line 34)	23
24	Research facilities credit for activities related to internal combustion engines (Schedule R-1, line 33)	24
25	Research facilities credit for activities related to certain energy efficient products (Schedule R-2, line 33)	25

Name	Identifying number
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**A. Nonrefundable Credits** (continued)

<b>26</b> Community development finance credit . . . . .	<b>26</b>	_____
<b>27</b> Development zones jobs credit carryforward . . . . .	<b>27</b>	_____
<b>28</b> Development zones sales tax credit carryforward . . . . .	<b>28</b>	_____
<b>29</b> Development zones location credit carryforward . . . . .	<b>29</b>	_____
<b>30</b> Development zones day care credit carryforward . . . . .	<b>30</b>	_____
<b>31</b> Development zones environmental remediation credit carryforward . . . . .	<b>31</b>	_____
<b>32</b> Supplement to federal historic rehabilitation credit . . . . .	<b>32</b>	_____
<b>33</b> Add lines 16 through 32. Enter here and on line 15 of Form 4, line 17 of Form 4I, line 17 of Form 4T, or line 9 of Form 5 . . . . .	<b>33</b>	_____

**B. Refundable Credits**

<b>34</b> Amount from Part I, line 15 . . . . .	<b>34</b>	_____
<b>35</b> Farmland preservation credit (Schedule FC, line 18) . . . . .	<b>35</b>	_____
<b>36</b> Farmland tax relief credit (Schedule FT, line 6) . . . . .	<b>36</b>	_____
<b>37</b> Add lines 34 through 36. Enter here and on line 23 of Form 4, line 25 of Form 4I, line 28 of Form 4T, or line 17 of Form 5 . . . . .	<b>37</b>	_____

10-16-08  
DRAFT



Name	Federal Employer ID Number
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**Part I Credit for Increasing Research Expenses**

1 Enter Wisconsin research wage expenses	<b>1</b>	
2 Enter Wisconsin research supplies expenses	<b>2</b>	
3 Enter Wisconsin research computer rental expenses	<b>3</b>	
4 Enter applicable percentage of Wisconsin contract research expenses	<b>4</b>	
5 Enter expenses used to compute the federal orphan drug credit that qualify as Wisconsin research expenses	<b>5</b>	
6 Add lines 1 through 5	<b>6</b>	
7 Wages included on line 6 that qualify for the Wisconsin development zones credit	<b>7</b>	
8 Subtract line 7 from line 6. This is total Wisconsin research expenses	<b>8</b>	

**Section A Regular Credit.** Complete this section only if you are claiming the regular credit – see instructions. (Skip this section and go to section B if you are electing the alternative incremental credit.)  
Check box  if this is a one-time only change in election.

9 Enter average annual Wisconsin gross receipts from the Worksheet on page 2, line 5	<b>9</b>	
10 Enter Wisconsin fixed-base percentage, but not more than 16% (0.16), from the Worksheet on page 2, line 19. (Enter as "xx.xxxx%").	<b>10</b>	%
11 Multiply line 9 by the percentage on line 10. This is the base amount	<b>11</b>	
12 Subtract line 11 from line 8. If zero or less, enter zero (0).	<b>12</b>	
13 Multiply line 8 by 50% (0.50)	<b>13</b>	
14 Enter the <b>smaller</b> of line 12 or line 13.	<b>14</b>	
15 Multiply line 14 by 5% (0.05). This is the regular Wisconsin credit for increasing research expenses	<b>15</b>	

**Section B Alternative Incremental Credit.** Complete this section only if you are claiming the alternative credit – see instructions. (Skip this section and go to line 29 if you completed section A.)  
Check box  if this is a one-time only change in election.

16 Enter average annual Wisconsin gross receipts from the Worksheet on page 2, line 5	<b>16</b>	
17 Multiply line 16 by 1% (0.01)	<b>17</b>	
18 Subtract line 17 from line 8. If zero or less, enter zero (0).	<b>18</b>	
19 Multiply line 16 by 1.5% (0.015)	<b>19</b>	
20 Subtract line 19 from line 8. If zero or less, enter zero (0).	<b>20</b>	
21 Subtract line 20 from line 18. If zero or less, enter zero (0).	<b>21</b>	
22 Multiply line 16 by 2% (0.02)	<b>22</b>	
23 Subtract line 22 from line 8. If zero or less, enter zero (0).	<b>23</b>	
24 Subtract line 23 from line 20. If zero or less, enter zero (0).	<b>24</b>	
25 Multiply line 21 by 2.65% (0.0265)	<b>25</b>	
26 Multiply line 24 by 3.2% (0.032)	<b>26</b>	
27 Multiply line 23 by 3.75% (0.0375)	<b>27</b>	
28 Add lines 25, 26, and 27. This is the Wisconsin alternative incremental credit	<b>28</b>	
29 Carryover of unused research expense credit	<b>29</b>	
30 Add line 15 or line 28 to line 29. This is the available research expense credit	<b>30</b>	

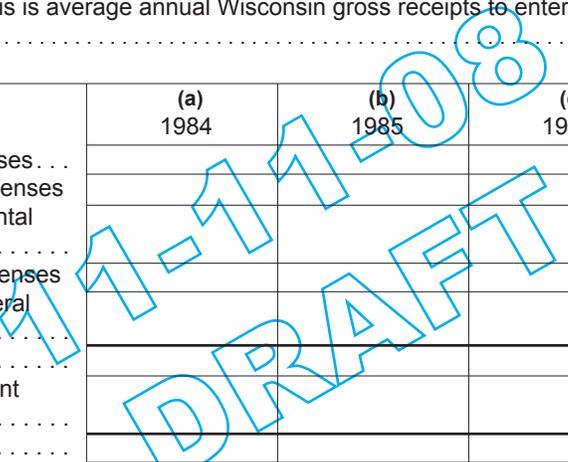
**Part II Credit for Research Facilities**

31 Total qualified research facility expenditures	<b>31</b>	
32 Multiply line 31 by 5% (0.05)	<b>32</b>	
33 Carryover of unused research facilities credit	<b>33</b>	
34 Add lines 32 and 33. This is the available research facilities credit	<b>34</b>	

**WORKSHEET**

<b>Average Annual Wisconsin Gross Receipts</b>	(a) 2004	(b) 2005	(c) 2006	(d) 2007
1 Total gross receipts . . . . .				
2 Out-of-state receipts included on line 1 . . . . .				
3 Subtract line 2 from line 1 . . . . .				
4 Add line 3, columns a through d . . . . .				
5 Divide amount on line 4 by 4. This is average annual Wisconsin gross receipts to enter on Schedule R, line 9 or line 16 . . . . .				

<b>Wisconsin Fixed-Base Percentage</b>	(a) 1984	(b) 1985	(c) 1986	(d) 1987	(e) 1988
6 Wisconsin research wage expenses . . . . .					
7 Wisconsin research supplies expenses . . . . .					
8 Wisconsin research computer rental expenses . . . . .					
9 Wisconsin contract research expenses . . . . .					
10 Qualifying expenses used in federal orphan drug credit . . . . .					
11 Add lines 6 through 10 . . . . .					
12 Wages for Wisconsin development zones credit . . . . .					
13 Subtract line 12 from line 11 . . . . .					
14 Add line 13, columns a through e . . . . .					
15 Total gross receipts . . . . .					
16 Out-of-state receipts on line 15 . . . . .					
17 Subtract line 16 from line 15 . . . . .					
18 Add line 17, columns a through e . . . . .					
19 Divide line 14 by line 18. <i>Enter as "xx.xxx%."</i> This is the Wisconsin fixed-base percentage to enter on Schedule R, line 10 . . . . .					%



# Wisconsin Additions to Federal Income

# 2008

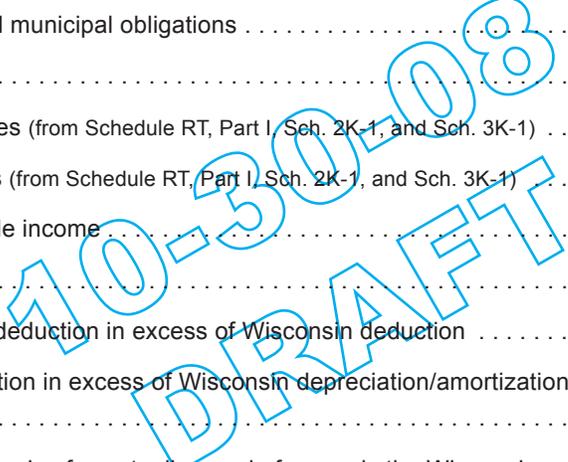
Wisconsin Department of Revenue

File with Wisconsin Form 4, 4I, or 5

Read instructions before filling in this schedule

Name	Federal Employer ID Number
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<b>1</b> Interest income from state and municipal obligations .....	<b>1</b>		.00
<b>2</b> State taxes accrued or paid .....	<b>2</b>		.00
<b>3</b> Related entity interest expenses (from Schedule RT, Part I, Sch. 2K-1, and Sch. 3K-1) .....	<b>3</b>		.00
<b>4</b> Related entity rental expenses (from Schedule RT, Part I, Sch. 2K-1, and Sch. 3K-1) .....	<b>4</b>		.00
<b>5</b> Expenses related to nontaxable income .....	<b>5</b>		.00
<b>6</b> Percentage depletion .....	<b>6</b>		.00
<b>7</b> Federal section 179 expense deduction in excess of Wisconsin deduction .....	<b>7</b>		.00
<b>8</b> Federal depreciation/amortization in excess of Wisconsin depreciation/amortization (attach schedule) .....	<b>8</b>		.00
<b>9</b> Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (attach schedule) .....	<b>9</b>		.00
<b>10</b> Additions for certain credits computed:			
<b>a.</b> Dairy and livestock farm investment credit (Sch. DI, line 7)			
<b>b.</b> Film production credits (Sch. FP, lines 6, 10 and 16)			
<b>c.</b> Manufacturing investment credit (Sch. MI, line 4)			
<b>d.</b> Health Insurance Risk-Sharing Plan assessments credit (Sch. HI, line 4)			
<b>e.</b> Research credits (Sch. R, line 15 or 28 and line 32)			
<b>f.</b> Additional research credits (Sch. R-1, and R-2, line 14 or 27 and line 31)			
<b>g.</b> Ethanol and biodiesel fuel pump credit (Sch. EB, line 5)			
<b>h.</b> Development zones credits (Sch. DC, lines 5, 13, and 21)			
<b>i.</b> Community development finance credit (Sch. CR, line 26)			
<b>j.</b> Technology zone credit (Sch. TC, line 6)			
<b>k.</b> Internet equipment credit (Sch. IE, line 3)			
<b>l.</b> Farmland preservation credit (from prior Sch. FC, line 18)			
<b>m.</b> Farmland tax relief credit (from prior Sch. FT, line 6)			
<b>n.</b> Enterprise zone jobs credit (Sch. EC, line 16)			
<b>o.</b> Dairy manufacturing facility investment credit (Sch. DM, line 7)			
Total additions for credits computed .....	<b>10</b>		.00
<b>11</b> Other (list):			
<b>a</b> _____	<b>11a</b>		.00
<b>b</b> _____	<b>11b</b>		.00
<b>c</b> _____	<b>11c</b>		.00
<b>d</b> _____	<b>11d</b>		.00
<b>e</b> _____	<b>11e</b>		.00
<b>f</b> _____	<b>11f</b>		.00
<b>g</b> _____	<b>11g</b>		.00
Add lines 11a through 11g .....	<b>11</b>		.00
<b>12</b> Total (enter on Form 4 or 5, page 1, line 2, or Form 4I, Schedule 1) .....	<b>12</b>		.00



# Wisconsin Subtractions From Federal Income

# 2008

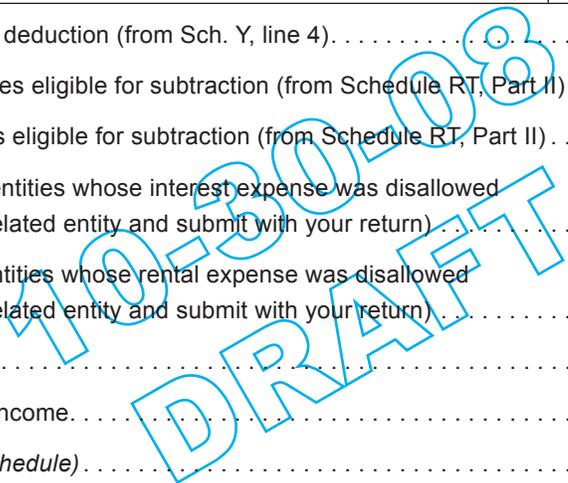
Wisconsin Department of Revenue

File with Wisconsin Form 4, 4I, or 5

Read instructions before filling in this schedule

Name	Federal Employer ID Number
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<b>1</b> Wisconsin dividends received deduction (from Sch. Y, line 4) . . . . .	<b>1</b>		.00
<b>2</b> Related entity interest expenses eligible for subtraction (from Schedule RT, Part II) . .	<b>2</b>		.00
<b>3</b> Related entity rental expenses eligible for subtraction (from Schedule RT, Part II) . . .	<b>3</b>		.00
<b>4</b> Interest income from related entities whose interest expense was disallowed (obtain Schedule RT-1 from related entity and submit with your return) . . . . .	<b>4</b>		.00
<b>5</b> Rental income from related entities whose rental expense was disallowed (obtain Schedule RT-1 from related entity and submit with your return) . . . . .	<b>5</b>		.00
<b>6</b> Subpart F income . . . . .	<b>6</b>		.00
<b>7</b> Gross-up of foreign dividend income . . . . .	<b>7</b>		.00
<b>8</b> Nontaxable income ( <i>attach schedule</i> ) . . . . .	<b>8</b>		.00
<b>9</b> Foreign taxes (do not include deemed taxes) . . . . .	<b>9</b>		.00
<b>10</b> Cost depletion . . . . .	<b>10</b>		.00
<b>11</b> Wisconsin depreciation/amortization in excess of federal depreciation/amortization ( <i>attach schedule</i> ) . . . . .	<b>11</b>		.00
<b>12</b> Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis ( <i>attach schedule</i> ) . . . . .	<b>12</b>		.00
<b>13</b> Federal work opportunity credit wages . . . . .	<b>13</b>		.00
<b>14</b> Federal research credit expenses . . . . .	<b>14</b>		.00
<b>15</b> Other (list):			
<b>a</b> _____	<b>15a</b> _____		.00
<b>b</b> _____	<b>15b</b> _____		.00
<b>c</b> _____	<b>15c</b> _____		.00
<b>d</b> _____	<b>15d</b> _____		.00
<b>e</b> _____	<b>15e</b> _____		.00
<b>f</b> _____	<b>15f</b> _____		.00
<b>g</b> _____	<b>15g</b> _____		.00
<b>h</b> _____	<b>15h</b> _____		.00
Add lines 15a through 15h . . . . .	<b>15</b>		.00
<b>16</b> Total (enter on Form 4 or 5, page 1, line 4, or Form 4I, Schedule 2) . . . . .	<b>16</b>		.00



# Wisconsin Deductible Dividends

# 2008

Attach to Wisconsin Form 4, 4I, or 5

Wisconsin Department  
of Revenue

Read instructions before filling in this schedule

Name	Federal Employer ID Number
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Name of Payer Corporation	Date Acquired	Percent Owned	Dividend Received
1a			.00
b			.00
c			.00
d			.00
e			.00
f			.00
g			.00
h			.00
i			.00
j			.00
k			.00
l			.00
m			.00
n			.00
o			.00
p			.00
q			.00
r			.00
s			.00
t			.00
u			.00
v			.00
w			.00
x			.00
y			.00
z			.00

<b>2</b> Add lines 1a through 1z .....	<b>2</b>	.00
<b>3</b> Enter foreign taxes paid on dividends included on line 2 .....	<b>3</b>	.00
<b>4</b> Subtract line 3 from line 2. This is total deductible dividends (enter on Schedule W, line 1) <b>4</b>		.00



**Underpayment of Estimated Tax by Corporations**

Attach to Wisconsin Form 4, 4I, 4T, 5, or 5S

**2008**

Wisconsin Department of Revenue	Name	Federal Employer ID Number

**Part I Computation of Underpayment and Interest Due on Underpayment**

<b>1 a</b> Enter 2008 tax before the surcharge plus the recycling surcharge (see instructions) . . . . .			
<b>b</b> Enter 2008 refundable credits (excluding estimated tax and surcharge paid) . . . . .			
<b>c</b> Subtract line 1b from line 1a. This is 2008 net tax and surcharge. If less than \$500, enter zero and go to Part II, if applicable			
<b>2</b> Enter 90% of line 1c . . . . .			
<b>3 a</b> Enter 2007 tax before the surcharge plus the recycling surcharge, if applicable (see instructions) . . . . .			
<b>b</b> Enter 2007 refundable credits (excluding estimated tax and surcharge paid) . . . . .			
<b>c</b> Subtract line 3b from line 3a. This is 2007 net tax and surcharge . . . . .			
<b>4</b> If 2008 net income is less than \$250,000 and 2007 return covered 12 months, enter smaller of line 2 or 3c; otherwise, enter line 2			
<b>5</b> Enter installment due dates (the 15th day of the 3rd, 6th, 9th, and 12th months of your taxable year) . . . . .	(a)	(b)	(c)
<b>6</b> 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 . . . . .			(d)
<b>7</b> Estimated tax and surcharge paid . . . . .			
<b>8</b> If line 7 is less than line 6, subtract line 7 from line 6. This is your underpayment . . . . .			
<b>9</b> If line 7 is more than line 6, subtract line 6 from line 7. This is your overpayment . . . . .			
<b>10</b> Carryback of overpayment or late payment . . . . .			
<b>11</b> Carryforward of overpayment . . . . .			
<b>12</b> Subtract the total of lines 10 and 11 from line 8. This is your net underpayment . . . . .			
<b>13</b> Number of days from the due date of the installment to the date carryback on line 10 was paid . . . . .			
<b>14</b> 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 . . . . .			
<b>15</b> Interest: 12% per year on amount on line 10 for the number of days on line 13 . . . . .			
<b>16</b> Interest: 12% per year on amount on line 12 for the number of days on line 14 . . . . .			
<b>17</b> 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.			
<b>18</b> If return filed late without an extension, enter net tax (including surcharge) . . . . .	<b>(a) Interest at 18% per year</b>	<b>(b) Interest at 12% per year</b>	<b>(c) Total</b>
<b>19</b> If return filed with extended due date and shows –			
<b>a</b> Net tax (including surcharge) of \$500 or more, enter portion of net tax indicated . . . . .	(90%)	(10%)	
<b>b</b> Net tax (including surcharge) of less than \$500, enter net tax . . . . .			
<b>20</b> Enter payments made (apply first to 18% per year column) . . . . .			
<b>21</b> Subtract line 20 from line 18 or 19a or 19b. This is amount due 15th day of 3rd month after end of taxable year . . . . .			
<b>22</b> Interest on underpayment from Part I, line 17 . . . . .			
<b>23</b> Add lines 21 and 22 . . . . .			
<b>24</b> Interest on amounts on line 23 to _____ (date return filed) . . . . .	(18% per year)	(12% per year) *	
<b>25</b> If your return is filed late without an extension or after the extended due date –			
<b>a</b> 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>b</b> Enter a \$30 late fee . . . . .			
<b>26</b> 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.

**Part III Annualized Income Installment Method Worksheet**

Fill in this worksheet only if computing required installments using the annualized income installment method. Complete one column through line 47 before completing the next column. Form 4T filers see instructions to figure lines 27 and 29.

	Annualization Period			
	(a) First 2 months	(b) First 5 months	(c) First 8 months	(d) First 11 months
27 Enter Wisconsin net income for each period (see instructions)				
28 Annualization factor	6	2.4	1.5	1.091
29 Multiply line 27 by line 28				
30 Adjustments (NOLs, etc. – see instructions)				
31 Combine lines 29 and 30. This is annualized income				
32 Multiply line 31 by 7.9% (0.079). This is annualized gross tax				
33 Enter your nonrefundable credits				
34 Subtract line 33 from line 32. If zero or less, enter zero				
35 Enter recycling surcharge (based on amount in this column)				
36 Add lines 34 and 35				
37 Enter your refundable credits (excluding estimated tax and surcharge paid)				
38 Subtract line 37 from line 36. If zero or less, enter zero. This is annualized net tax				
39 Applicable percentage	22.5%	45%	67.5%	90%
40 Multiply line 38 by line 39				
41 Enter the combined amounts of line 47 from all preceding columns				
42 Subtract line 41 from line 40. If zero or less, enter zero				
43 Divide Part 1, line 4, by 4 and enter the result in each column				
44 Enter the amount from line 46 for the preceding column				
45 Add lines 43 and 44 and enter the total				
46 If line 45 is more than line 42, subtract line 42 from line 45. Otherwise, enter zero				
47 Enter the smaller of line 42 or 45 here and on Part 1, line 6				

**Purpose of Form 4U** – Corporations and tax-exempt organizations that must file Form 4T use Form 4U to determine if they are subject to interest for underpayment of estimated tax and, if so, the amount of interest. A corporation or exempt organization must have made estimated tax payments if the total of its tax and recycling surcharge for its taxable year beginning in 2008 is \$500 or more. Form 4U is also used to compute both extension and delinquent interest whenever the tax due is not paid within 2½ months after the end of the taxable year.

**Part I** – Compute any underpayment of required installments and the amount of interest due in Part I. Required installments differ for large and small corporations. For estimated tax purposes, a “small” corporation is one having 2008 Wisconsin net income of less than \$250,000, while a “large” corporation is one having 2008 Wisconsin net income of \$250,000 or more. On Form 5S, net income is the amount on line 3.

Required installments for small corporations are based on the smaller of (1) 90% of 2008 Wisconsin net tax, (2) 100% of 2007 Wisconsin net tax, provided the 2007 return covered an entire 12-month period, or (3) 90% of the 2008 Wisconsin net tax figured by annualizing income.

Required installments for large corporations and for corporations that didn’t file a 2007 Wisconsin return covering a 12-month period are based on the smaller of 90% of 2008 Wisconsin net tax or 90% of the 2008 Wisconsin net tax figured by annualizing income.

**Line 1a.** Enter the amounts from 2008 Form 4, line 16 plus line 17; Form 4I, line 18 plus line 19; Form 4T, line 21 plus line 22; Form 5, line 10 plus line 11; or Form 5S, line 8 plus line 10.

**Line 1b.** Enter your refundable credits and withholding from 2008 Form 4, line 22 plus line 23; Form 4I, line 24 plus line 25; Form 4T, line 27 plus line 28; Form 5, line 16 plus line 17; or Form 5S, line 15.

**Line 3a.** Enter the amounts from 2007 Form 4, line 16 plus line 17; Form 4I, line 18 plus line 19; Form 4T, line 21 plus line 22; Form 5, line 10 plus line 11; or Form 5S, line 8 plus line 10.

**Line 3b.** Enter your refundable credits and withholding from 2007 Form 4, line 22 plus line 23; Form 4I, line 24; Form 4T, line 27 plus line 28; Form 5, line 16 plus line 17; or Form 5S, line 15.

**Line 10.** Complete line 10 only if you have an overpayment on line 9 for one or more installment periods. The overpayment may be carried back to prior installment periods and offset against an underpayment for such periods. If you use overpayments from more than one installment period

to offset an underpayment of one period, fill in separately on line 10 each carryback used to offset the underpayment.

**Line 11.** Any overpayment remaining after completing line 10 should be carried forward to the next period.

**Lines 13 through 17.** Complete these lines to determine the amount of interest due on the underpayment. Complete lines 13 and 15 only when an overpayment or late payment is carried back on line 10. If you apply more than one payment to a given installment, attach a statement showing a separate computation for each payment.

If you do not have a balance due after 2½ months after the close of your taxable year, enter the amount from line 17 on your franchise or income tax return. Otherwise, enter the amount from line 17 on Part II, line 22, and complete the rest of Part II.

**Part II** – Complete Part II only if your return is not filed by the unextended due date and shows a balance due.

**Line 24.** The 12% interest applies to the tax on line 23, column b, only for the extension period. Compute interest at 18% per year from the extended due date to the date the return is filed on the sum of the tax on line 23, column b, and the 12% interest on line 24, column b. Include this additional interest in the “Total” on line 24, column c.

**Line 25a.** The “net tax due” is the total tax and recycling surcharge less any allowable credits, withholding, and estimated payments made by the due date, including extensions, of the return.

**Part III** – If you compute one or more installments under the annualized income installment method, complete Part III and enter the amounts from line 47 on Part I, line 6. See section Tax 2.89, Wisconsin Administrative Code, if the taxable year covers less than 12 months.

**Lines 27 and 30.** Do not include on line 27 items which remain constant from period to period, such as net business loss carryforwards and amortization of adjustments for changes in method of accounting. Instead, enter these items on line 30, columns a through d, in total.

For filers of Form 4T, the period used to figure taxable income for each column is as follows: Column a, first 1 month; column b, first 4 months; column c, first 7 months; and column d, first 10 months.

**Line 29.** For filers of Form 4T, the annualization factor to be used in each column is as follows: Column a, 12; column b, 3; column c, 1.714; and column d, 1.2.

**1120**  
Form  
Department of the Treasury  
Internal Revenue Service

**U.S. Corporation Income Tax Return**

For calendar year 2008 or tax year beginning \_\_\_\_\_, 2008, ending \_\_\_\_\_, 20 \_\_\_\_\_

▶ See separate instructions.

**A Check if:**

- 1a Consolidated return (attach Form 851)
- b Life/nonlife consolidated return
- 2 Personal holding co. (attach Sch. PH)
- 3 Personal service corp. (see instructions)
- 4 Schedule M-3 attached

**Use IRS label. Otherwise, print or type.**

Name  
**Help For All, Inc.**  
Number, street, and room or suite no. If a P.O. box, see instructions.  
**31 Any Street**  
City or town, state, and ZIP code  
**Anytown, MD 20901**

**B Employer identification number**  
**11-0000011**  
**C Date incorporated**  
**5/30/1983**  
**D Total assets (see instructions)**  
**\$ 3,751,608,959**

**E Check if:** (1)  Initial return (2)  Final return (3)  Name change (4)  Address change

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>684,525</b>	<b>b</b> Less returns and allowances		<b>c Bal ▶</b>	<b>1c</b>	<b>684,525</b>
	<b>2</b> Cost of goods sold (Schedule A, line 8)					<b>2</b>	<b>219,245</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c					<b>3</b>	<b>465,280</b>
	<b>4</b> Dividends (Schedule C, line 19)					<b>4</b>	
	<b>5</b> Interest					<b>5</b>	<b>8,018,387</b>
	<b>6</b> Gross rents					<b>6</b>	<b>265,386</b>
	<b>7</b> Gross royalties					<b>7</b>	
	<b>8</b> Capital gain net income (attach Schedule D (Form 1120))					<b>8</b>	<b>11,802,202</b>
	<b>9</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					<b>9</b>	
	<b>10</b> Other income (see instructions—attach schedule)					<b>10</b>	<b>375,018,745</b>
	<b>11 Total income.</b> Add lines 3 through 10					<b>11</b>	<b>395,570,000</b>

<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b> Compensation of officers (Schedule E, line 4)					<b>12</b>	<b>1,000,000</b>
	<b>13</b> Salaries and wages (less employment credits)					<b>13</b>	<b>6,753,221</b>
	<b>14</b> Repairs and maintenance					<b>14</b>	<b>225,729</b>
	<b>15</b> Bad debts					<b>15</b>	
	<b>16</b> Rents					<b>16</b>	
	<b>17</b> Taxes and licenses					<b>17</b>	<b>7,621,914</b>
	<b>18</b> Interest					<b>18</b>	<b>2,716,219</b>
	<b>19</b> Charitable contributions					<b>19</b>	
	<b>20</b> Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					<b>20</b>	<b>8,961,357</b>
	<b>21</b> Depletion					<b>21</b>	
	<b>22</b> Advertising					<b>22</b>	
	<b>23</b> Pension, profit-sharing, etc., plans					<b>23</b>	<b>25,701</b>
	<b>24</b> Employee benefit programs					<b>24</b>	<b>5,149</b>
	<b>25</b> Domestic production activities deduction (attach Form 8903)					<b>25</b>	
	<b>26</b> Other deductions (attach schedule)					<b>26</b>	<b>229,321,851</b>
	<b>27 Total deductions.</b> Add lines 12 through 26					<b>27</b>	<b>256,631,141</b>
	<b>28</b> Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					<b>28</b>	<b>138,938,859</b>
	<b>29 Less: a</b> Net operating loss deduction (see instructions)	<b>29a</b>					
	<b>b</b> Special deductions (Schedule C, line 20)	<b>29b</b>					
	<b>29c</b>						

<b>Tax and Payments</b>	<b>30 Taxable income.</b> Subtract line 29c from line 28 (see instructions)					<b>30</b>	<b>138,938,859</b>
	<b>31 Total tax</b> (Schedule J, line 10)					<b>31</b>	<b>48,611,751</b>
	<b>32a</b> 2007 overpayment credited to 2008	<b>32a</b>					
	<b>b</b> 2008 estimated tax payments	<b>32b</b>	<b>48,650,000</b>				
	<b>c</b> 2008 refund applied for on Form 4466	<b>32c</b>	( )				
	<b>d Bal ▶</b>	<b>32d</b>	<b>48,650,000</b>				
	<b>e</b> Tax deposited with Form 7004	<b>32e</b>					
	<b>f</b> Credits: (1) Form 2439 (2) Form 4136	<b>32f</b>					
	<b>32g</b>					<b>48,650,000</b>	
<b>33</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached					<input type="checkbox"/>	<b>33</b>	
<b>34 Amount owed.</b> If line 32g is smaller than the total of lines 31 and 33, enter amount owed						<b>34</b>	
<b>35 Overpayment.</b> If line 32g is larger than the total of lines 31 and 33, enter amount overpaid						<b>35</b>	<b>38,249</b>
<b>36</b> Enter amount from line 35 you want: <b>Credited to 2009 estimated tax ▶</b> <b>38,249</b> <b>Refunded ▶</b>						<b>36</b>	

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	<b>Electronic Tax Filers, Inc</b> <b>100 Efile Drive, Anytown, Tx</b>	EIN <b>11-000011</b>	<b>999-06-0007</b>
			Phone no.	<b>512 555-1212</b>