

Form **5S** Wisconsin Tax-Option (S) Corporation Franchise or Income Tax Return

2013

For 2013 or taxable year beginning 0 1 0 1 2 0 1 3 and ending 1 3 3 1 2 0 1 3
M M D D Y Y Y Y M M D D Y Y Y Y

Complete form using **BLACK INK**.

Due Date: 15th day of 3rd month following close of taxable year.

DO NOT STAPLE OR BIND

Corporation Name
GREAT ATOMIC PYROTECHNICS & DESIGNS

Number and Street
36 ANY STATE Suite Number

City State ZIP (+ 4 digit suffix if known) A Federal Employer ID Number
BOOMTOWN CA 90062 11000006

D Check if applicable and attach explanation:
 1 Amended return 4 Short period - change in accounting method
 2 First return - new corporation or entering Wisconsin 5 Short period - stock purchase or sale
 3 Final return - corporation dissolved or withdrew 6 Short period - termination of S corporation election

B Business Activity (NAICS) Code
325100

C State of Incorporation and Year
CA Enter abbreviation of state in box, or if a foreign country, enter below. **1 9 9 0**
Y Y Y Y

Check if applicable and see instructions:
 E If you have an extension of time to file, enter extended due date
M M D D Y Y Y Y
 F If no business was transacted in Wisconsin during the taxable year, attach a complete copy of your federal return.

G If you are filing a Form 1099 on behalf of nonresident shareholders.
 H Effective date of Wisconsin tax-option corporation election 0 1 0 1 1 9 9 0
M M D D Y Y Y Y

I Total number of shareholders ▶ 2
 J Number of nonresident shareholders ▶ 2 K If you have related entity expenses and are required to file Schedule RT with this return.
 L1 WI Property 208975.00 M1 WI Payroll 78400.00
 L2 Total Co. Property 498034.00 M2 Total Co. Payroll 159600.00
 N Internal Revenue Service adjustments became final during the year. Enter years adjusted ▶

ENTER NEGATIVE NUMBERS LIKE THIS → -1000 NOT LIKE THIS → (1000) NO COMMAS; NO CENTS

IF NO ENTRY ON A LINE, LEAVE BLANK

1	Federal, state, and municipal government interest (see instructions)	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. If 100% apportionment, or using separate accounting check (✓) the space	2	_____ <input checked="" type="checkbox"/>	<u>1.2103</u> %
3	Multiply line 1 by line 2.	3	_____	.00
4	Enter 7.9% (0.079) of the amount on line 3. This is gross tax	4	_____	.00
5	Manufacturer's sales tax credit (from Sch. MS, line 3).	5	_____	.00
6	Community development finance credit	6	_____	.00
7	Add lines 5 and 6. This is total nonrefundable credits	7	_____	.00
8	Subtract line 7 from line 4. If line 7 is more than line 4, enter zero (0). This is net tax.	8	_____	.00
9	Additional tax on tax-option (S) corporations (from page 2, Schedule Q, line 10).	9	_____	.00
10	Economic development surcharge (from page 2, Schedule S, line 4)	10	_____	25.00
11	Endangered resources donation (decreases refund or increases amount owed)	11	_____	.00
12	Veterans trust fund donation (decreases refund or increases amount owed)	12	_____	.00
13	Add lines 8 through 12	13	_____	25.00
14	Estimated tax payments less refund from Form 4466W	14	_____	.00
15	Wisconsin tax withheld on amount on line 1	15	_____	.00
16	Amended Return Only – amount previously paid	16	_____	.00
17	Add lines 14 through 16	17	_____	.00
18	Amended Return Only – amount previously refunded	18	_____	.00
19	Subtract line 18 from 17	19	_____	.00

	(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 . . . . .	.00	.00	.00
	h Other . . . . .	.00	.00	.00
	<i>Deductions allocated and apportioned at corporate level to foreign source income:</i>			
	i Passive category . . . . .	.00	.00	.00
	j General category . . . . .	.00	.00	.00
	k Other (attach statement) . . . . .	.00	.00	.00
	<i>Other information:</i>			
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	.00	.00	.00
	m Reduction in taxes for credit (attach statement) . . . . .	.00	.00	.00
n Other foreign tax information (attach statement) . . . . .	.00	.00	.00	
Alternative Minimum Tax (AMT) items	15 a Post-1986 depreciation adjustment	- 354 .00	.00	- 354 .00
	b Adjusted gain or loss . . . . .	.00	.00	.00
	c Depletion (other than oil and gas) . . . . .	.00	.00	.00
	d Oil, gas, and geothermal properties – gross income . . . . .	.00	.00	.00
	e Oil, gas, and geothermal properties – deductions . . . . .	.00	.00	.00
	f Other AMT items (attach schedule) . . . . .	.00	.00	.00
Other	16 (a) Tax-exempt interest income	16 (a) 486 .00	.00	(a) 486 .00
	(b) Other tax-exempt income	(b) .00	.00	(b) .00
	(c) Nondeductible expenses	(c) 486 .00	.00	(c) 486 .00
	(d) Property distributions	(d) 35987 .00	.00	(d) 35987 .00
	(e) Repayment of loans from shareholders	(e) .00	.00	(e) .00
	17 a Investment income . . . . .	.00	.00	.00
	b Investment expenses . . . . .	.00	.00	.00
	c Dividend distributions paid from accumulated earnings and profits . . . . .	.00	.00	.00
	d Other items and amounts (attach schedule) . . . . .	.00	.00	.00
	18 (a) Related entity expense addback			(a) .00
	(b) Related entity expense allowable			(b) .00
	(19) Income/loss reconciliation (see instructions)	75539 .00		(19) 75539 .00
	(20) Gross income (before deducting expenses) from all activities			(20) 1134046 .00

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	30238 .00	.00
2 Ordinary income from Schedule 5K, line 1, column d	87002 .00	
3 Other additions (including separately stated items which increase income) (attach schedule)	486 .00	.00
4 Loss from Schedule 5K, line 1, column d	(.00)	
5 Other reductions (including separately stated items which reduce income) (attach schedule)	(11949 .00)	(.00)
6 Combine lines 1 through 5	105777 .00	.00
7 Distributions other than dividend distributions	35987 .00	.00
8 Subtract line 7 from line 6. This is balance at end of taxable year	69790 .00	.00



Wisconsin Apportionment Data for Multiple Factor Formulas

2013

Wisconsin Department of Revenue

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

Read instructions before filling in this form

Name GREAT ATOMIC PYROTECHNICS & DESIGN	Identifying Number 110000006
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Part I Apportionment Percentage for Companies in Specialized Industries

Air carriers complete Part I-A, motor carriers complete Part I-B, railroads and sleeping car companies complete Part I-C, pipeline companies complete Part I-D, and telecommunications companies complete Part I-E.

Notes for combined return filers:

- You must exclude intercompany transactions from both column (a) and column (b).
- You must exclude from both column (a) and column (b) any amounts that do not relate to receipts included in the computation of combined unitary income.
- If any intercompany transactions were previously excluded from apportionment factors due to the deferral of income, you must include those transactions in the apportionment factors if the deferred income is included in combined unitary income on this return.
- You must complete Part II on page 6.

Part I-A Apportionment Percentage for Interstate Air Carriers

(See section Tax 2.46, Wis. Adm. Code)

	(a) Wisconsin	(b) Total Company
1 Aircraft arrivals and departures	1	
2 Divide line 1, column (a), by line 1, column (b), and multiply by 100	2 %
3 Factor weight	3	0.3333
4 Multiply line 2 by line 3. This is the Wisconsin arrivals and departures factor	4 %
5 Revenue tons	5	
6 Divide line 5, column (a), by line 5, column (b), and multiply by 100.	6 %
7 Factor weight	7	0.3333
8 Multiply line 6 by line 7. This is the Wisconsin revenue tons factor	8 %
9 Originating revenue	9	
10 Divide line 9, column (a), by line 9, column (b), and multiply by 100.	10 %
11 Factor weight	11	0.3333
12 Multiply line 10 by line 11. This is the Wisconsin originating revenue factor	12 %
13 Add lines 4, 8, and 12. This is the Wisconsin percentage.	13 %

Combined return filers: Continue to Part II on page 6.

Part I-B Apportionment Percentage for Interstate Motor Carriers
 (See section Tax 2.47, Wis. Adm. Code)

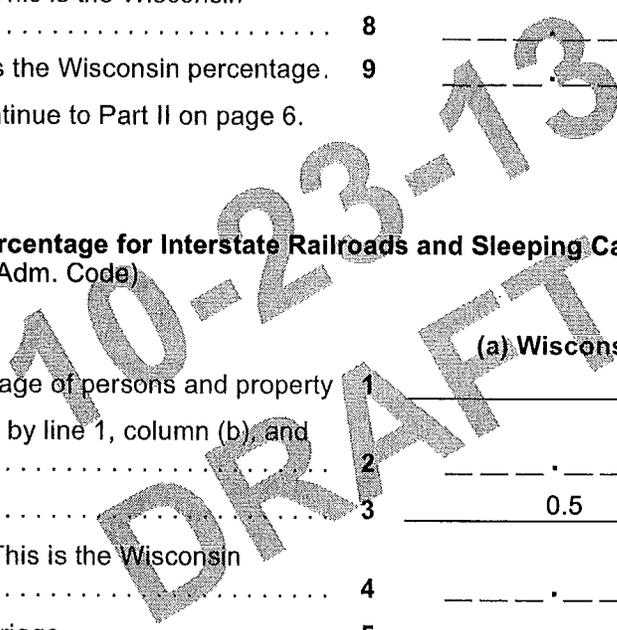
	(a) Wisconsin	(b) Total Company
1 Gross receipts from carriage of persons and property	1	1
2 Divide line 1, column (a), by line 1, column (b), and multiply by 100.	2	2
3 Factor weight.	3	3
4 Multiply line 2 by line 3. This is the Wisconsin gross receipts factor	4	4
5 Ton miles of carriage	5	5
6 Divide line 5, column (a), by line 5, column (b), and multiply by 100.	6	6
7 Factor weight.	7	7
8 Multiply line 6 by line 7. This is the Wisconsin ton miles factor	8	8
9 Add lines 4 and 8. This is the Wisconsin percentage.	9	9

Combined return filers: Continue to Part II on page 6.

Part I-C Apportionment Percentage for Interstate Railroads and Sleeping Car Companies
 (See section Tax 2.475, Wis. Adm. Code)

	(a) Wisconsin	(b) Total Company
1 Gross receipts from carriage of persons and property	1	1
2 Divide line 1, column (a), by line 1, column (b), and multiply by 100.	2	2
3 Factor weight.	3	3
4 Multiply line 2 by line 3. This is the Wisconsin gross receipts factor	4	4
5 Revenue ton miles of carriage	5	5
6 Divide line 5, column (a), by line 5, column (b), and multiply by 100.	6	6
7 Factor weight.	7	7
8 Multiply line 6 by line 7. This is the Wisconsin revenue ton miles factor	8	8
9 Add lines 4 and 8. This is the Wisconsin percentage.	9	9

Combined return filers: Continue to Part II on page 6.



Part I-D Apportionment Percentage for Interstate Pipeline Companies
 (See section Tax 2.48, Wis. Adm. Code)

Property Factor

		(a) Wisconsin		(b) Total Company	
		(i) Beginning of Year	(ii) End of Year	(i) Beginning of Year	(ii) End of Year
1	Land	1			
2	Buildings	2			
3	Furniture and fixtures	3			
4	Transportation equipment	4			
5	Machinery and other equipment	5			
6	Depletable property	6			
7	Leasehold improvements	7			
8	Inventories	8			
9	Other (specify)	9			
10	Add lines 1 through 9	10			

		(a) Wisconsin	(b) Total Company
11	Separately for Wisconsin and the total company, add the amounts from line 10, columns (i) and (ii), and divide each total by 2. This is the total property	11	
12	Divide line 11, column (a), by line 11, column (b), and multiply by 100	12	_____ %
13	Factor weight	13	0.3333
14	Multiply line 12 by line 13. This is the Wisconsin property factor	14	_____ %

Payroll Factor

		(a) Wisconsin	(b) Total Company
15	Wages, salaries, and other compensation paid to employees	15	
16	Fees paid to affiliated corporations for personal services	16	
17	Add lines 15 and 16. This is the total payroll	17	
18	Divide line 17, column (a), by line 17, column (b), and multiply by 100	18	_____ %
19	Factor weight	19	0.3333
20	Multiply line 18 by line 19. This is the Wisconsin payroll factor	20	_____ %

Traffic Units Factor

		(a) Wisconsin	(b) Total Company
21	Traffic units	21	_____
22	Divide line 21, column (a), by line 21, column (b), and multiply by 100	22	_____ %
23	Factor weight	23	0.3333
24	Multiply line 22 by line 23. This is the Wisconsin traffic units factor	24	_____ %
25	Add lines 14, 20, and 24. This is the Wisconsin percentage	25	_____ %

Combined return filers: Continue to Part II on page 6.

Part I-E Apportionment Percentage for Interstate Telecommunications Companies
(See section Tax 2.502, Wis. Adm. Code)

Property Factor

		(a) Wisconsin		(b) Total Company	
		(i) Beginning of Year	(ii) End of Year	(i) Beginning of Year	(ii) End of Year
1	Land	1	_____	_____	_____
2	Buildings	2	_____	_____	_____
3	Furniture and fixtures	3	_____	_____	_____
4	Transportation equipment	4	_____	_____	_____
5	Machinery and other equipment	5	33724794	34322523	3886150211
6	Inventories	6	5220585	403640	145820468
7	Other (specify)	7	_____	_____	_____
8	Add lines 1 through 7	8	38945379	34726163	4031970679

		(a) Wisconsin	(b) Total Company
9	Separately for Wisconsin and the total company, add the amounts from line 8, columns (i) and (ii), and divide each total by 2. This is the average owned property	9	36835771
10	Rentals paid multiplied by 8	10	4218262480
11	Add lines 9 and 10. This is the total property	11	47462832
12	Divide line 11, column (a), by line 11, column (b), and multiply by 100	12	2098887992
13	Factor weight	13	84298603
14	Multiply line 12 by line 13. This is the Wisconsin property factor	14	6317150472

_____ 1 . 3 3 4 4 %
_____ 0 . 4 4 4 8 %

Payroll Factor

		(a) Wisconsin	(b) Total Company
15	Wages, salaries, and other compensation paid to employees	3449565	330037566
16	Fees paid to affiliated corporations for personal services		
17	Add lines 15 and 16. This is the total payroll	3449565	330037566
18	Divide line 17, column (a), by line 17, column (b), and multiply by 100	1.0452 %	
19	Factor weight	0.3333	
20	Multiply line 18 by line 19. This is the Wisconsin payroll factor	0.3484 %	

Sales Factor

		(a) Wisconsin	(b) Total Company
21	Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
a	Shipped from outside Wisconsin	24963980	
b	Shipped from within Wisconsin		
22	Sales of tangible personal property shipped from Wisconsin to:		
a	The federal government within Wisconsin		
b	The federal government in a state where the taxpayer would not be taxable under P.L. 86-272. . .		
c	Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272.		
23	Double throwback sales. Total		
24	Total sales of tangible personal property (for column (a), add lines 21 through 23)	24963980	2252528742
25	Other apportionable gross receipts.	6681594	276379735
26	Add lines 24 and 25 for each column. This is the total sales	31645574	
27	Divide line 26, column (a), by line 26, column (b), and multiply by 100	1.2514 %	
28	Factor weight	0.3333	
29	Multiply line 27 by line 28. This is the Wisconsin sales factor	0.4171 %	
30	Add lines 14, 20, and 29. This is the Wisconsin percentage	1.2103 %	

Combined return filers: Continue to Part II on page 6.

Part II Conversion to Modified Sales Factor for Combined Return Filers

- 1 Computation of total company sales:
 - a Gross receipts from the sale of inventory 1a _____
 - b Gross receipts from the operation of farms, mines, and quarries 1b _____
 - c Gross receipts from the sale of scrap or by-products 1c _____
 - d Gross commissions 1d _____
 - e Gross receipts from personal and other services 1e _____
 - f Gross rents from real property or tangible personal property 1f _____
 - g Interest on trade accounts and trade notes receivable 1g _____
 - h Partner's share of partnership's gross receipts 1h _____
 - i Member's share of limited liability company's gross receipts 1i _____
 - j Gross management fees 1j _____
 - k Gross royalties from income-producing activities 1k _____
 - l Gross franchise fees from income-producing activities 1l _____
- 2 Add lines 1a through 1l. 2 _____
- 3 Enter sales included above, if any, that are intercompany sales between combined group members. 3 _____
- 4 Enter sales included above, if any, that are not included in the computation of combined unitary income 4 _____
- 5 Add lines 3 and 4 5 _____
- 6 Subtract line 5 from line 2. 6 _____
- 7 Enter intercompany sales previously eliminated from the amounts in Part II if the gain or loss on the transaction was deferred and recognized in combined unitary income on this return 7 _____
- 8 Add lines 6 and 7. This is the modified sales factor denominator. Enter this amount on Form 4A, Part I. 8 _____
- 9 Enter the Wisconsin apportionment percentage from the last line of Part I-A, I-B, I-C, I-D, or I-E, whichever applies. 9 _____ %
- 10 Multiply line 8 by line 9. This is the modified sales factor numerator. Enter this amount on Form 4A, Part II. 10 _____

10-23-13
DRAFT