

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 2 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 <b>WORKNODAZE INC</b>			
Number and Street <b>37 ANY STREET</b>			Suite Number
City <b>ANYTOWN</b>	State <b>WI</b>	ZIP (+ 4 digit suffix if known) <b>28041-0280</b>	A Federal Employer ID Number <b>110000008</b>

**D Check  if applicable and attach explanation:**

- |   |   |
|---|---|
| 1 <input checked="" type="checkbox"/> Amended return                            | 4 <input type="checkbox"/> Short period - change in accounting method           |
| 2 <input type="checkbox"/> First return - new corporation or entering Wisconsin | 5 <input type="checkbox"/> Short period - stock purchase or sale                |
| 3 <input type="checkbox"/> Final return - corporation dissolved or withdrew     | 6 <input type="checkbox"/> Short period - termination of S corporation election |

**B Business Activity (NAICS) Code**

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**C State of Incorporation and Year**

<b>NC</b>	Enter abbreviation of state in box, or if a foreign country, enter below.	and Year <b>1 9 9 2</b> <small>Y Y Y Y</small>
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**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 1CNS on behalf of nonresident shareholders.
- H** Effective date of Wisconsin tax-option corporation election             
M M D D Y Y Y Y
- I** Total number of shareholders ▶
- J** Number of nonresident shareholders ▶
- K**  If you have related entity expenses and are required to file Schedule RT with this return.
- L1** WI Property            **.00**      **M1** WI Payroll            **.00**
- L2** Total Co. Property            **.00**      **M2** Total Co. Payroll            **.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**

<b>1</b> Federal, state, and municipal government interest (see instructions) .....	<b>1</b>	<u>16000 .00</u>
<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"/>	<b>2</b>	<u>  3 9 . 2 3 8 7 %</u>
If 100% apportionment, or using separate accounting check (✓) the space .... ▶ <input type="checkbox"/>		
<b>3</b> Multiply line 1 by line 2. ....	<b>3</b>	<u>6278 .00</u>
<b>4</b> Enter 7.9% (0.079) of the amount on line 3. This is gross tax .....	<b>4</b>	<u>496 .00</u>
<b>5</b> Manufacturer's sales tax credit (from Sch. MS, line 3). ... <b>5</b> <u>100 .00</u>		
<b>6</b> Community development finance credit. .... <b>6</b> <u>.00</u>		
<b>7</b> Add lines 5 and 6. This is total nonrefundable credits .....	<b>7</b>	<u>100 .00</u>
<b>8</b> Subtract line 7 from line 4. If line 7 is more than line 4, enter zero (0). This is net tax. ....	<b>8</b>	<u>396 .00</u>
<b>9</b> Additional tax on tax-option (S) corporations (from page 2, Schedule Q, line 10) .....	<b>9</b>	<u>465 .00</u>
<b>10</b> Economic development surcharge (from page 2, Schedule S, line 4) .....	<b>10</b>	<u>43 .00</u>
<b>11</b> Endangered resources donation (decreases refund or increases amount owed) .....	<b>11</b>	<u>.00</u>
<b>12</b> Veterans trust fund donation (decreases refund or increases amount owed) .....	<b>12</b>	<u>.00</u>
<b>13</b> Add lines 8 through 12. ....	<b>13</b>	<u>904 .00</u>
<b>14</b> Estimated tax payments less refund from Form 4466W. . <b>14</b> <u>100 .00</u>		
<b>15</b> Wisconsin tax withheld on amount on line 1. .... <b>15</b> <u>.00</u>		
<b>16</b> Amended Return Only – amount previously paid .....	<b>16</b>	<u>1004 .00</u>
<b>17</b> Add lines 14 through 16 .....	<b>17</b>	<u>1104 .00</u>
<b>18</b> Amended Return Only – amount previously refunded ... <b>18</b> <u>.00</u>		
<b>19</b> Subtract line 18 from 17. ....	<b>19</b>	<u>1104 .00</u>

<b>20</b> Interest, penalty, and late fee due (from Form 4U, line 17 or 26). If you annualized income on Form 4U, check (✓) the space after the arrow. . . . .	<input type="checkbox"/>	<b>20</b>	_____	<b>.00</b>
<b>21</b> Tax due. If the total of lines 13 and 20 is larger than line 19, enter amount owed. . . . .		<b>21</b>	_____	<b>.00</b>
<b>22</b> Overpayment. If line 19 is larger than the total of lines 13 and 20, enter amount overpaid . . .		<b>22</b>	_____	<b>200 .00</b>
<b>23</b> Enter amount of line 22 you want credited to 2014 estimated tax <b>23</b> _____				<b>.00</b>
<b>24</b> Subtract line 23 from line 22. <b>This is your refund</b> . . . . .		<b>24</b>	_____	<b>200 .00</b>
<b>25</b> Enter total company gross receipts from all activities (see instructions) . . . . .		<b>25</b>	_____	<b>.00</b>
<b>26</b> Enter total company assets from federal Form 1120S, item F . . . . .		<b>26</b>	_____	<b>12599966 .00</b>
<b>27</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>27</b>	_____	<b>3605885 .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 (attach schedule). . . . .	<b>1</b>	_____	<b>15000 .00</b>
<b>2</b> Wisconsin taxable income before apportionment (attach computation schedule) . . . . .	<b>2</b>	_____	<b>54958 .00</b>
<b>3</b> Enter the smaller of line 1 or line 2. This is the net recognized built-in gain (see instructions). . .	<b>3</b>	_____	<b>15000 .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"/>	<b>4</b>	_____	<b>3 9 . 2 3 8 7 %</b>
<b>5</b> Multiply line 3 by line 4 . . . . .	<b>5</b>	_____	<b>5886 .00</b>
<b>6</b> Wisconsin net business loss carryforward (attach schedule) . . . . .	<b>6</b>	_____	<b>.00</b>
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>	_____	<b>5886 .00</b>
<b>8</b> Enter 7.9% (0.079) of the amount on line 7. . . . .	<b>8</b>	_____	<b>465 .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>465 .00</b>

**Schedule S - Economic Development Surcharge**

<b>1</b> Enter net income (loss) (see instructions). . . . .	<b>1</b>	_____	<b>54958 .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"/>	<b>2</b>	_____	<b>3 9 . 2 3 8 7 %</b>
<b>3</b> Multiply line 1 by line 2 . . . . .	<b>3</b>	_____	<b>21565 .00</b>
<b>4</b> Nonapportionable and separately apportioned income. . . . .	<b>4</b>	_____	<b>.00</b>
<b>5</b> Add lines 3 and 4. . . . .	<b>5</b>	_____	<b>21565 .00</b>
<b>6</b> Enter the greater of \$25 or 0.2% (0.002) of the amount on line 5, but not more than \$9,800. This is the economic development surcharge to enter on Form 5S, page 1, line 10 . . . . .	<b>6</b>	_____	<b>43 .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** List the locations of your Wisconsin operations: \_\_\_\_\_
- 6** Did you file federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service?  
 Yes  No If yes, enclose federal Form 8886 with your Wisconsin return.

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





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

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



**Wisconsin Manufacturer's Sales Tax Credit Carryforward Allowable**

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

**2013**

Name <b>WORKNODAZE INC</b>	Identifying Number <b>110000008</b>
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**Corporations:** If none of your manufacturer's sales tax credit carryforward is from a pass-through entity, skip Part I and enter your unused credit as of the beginning of your 2013 taxable year on Part II, line 2a.

**Part I Unused Manufacturer's Sales Tax Credits From Pass-Through Entities and Sole Proprietorships**

Name of each business from which you have unused credit	Federal Employer ID Number (Entities only)	Unused credit as of beginning of 2013 taxable year
<b>A</b>		
<b>B</b>		
<b>C</b>		
<b>D</b>		
<b>E</b>		
<b>F</b>		
<b>G</b>		
<b>H</b>		
<b>I</b>		

**Part II Manufacturer's Sales Tax Credit Carryforward Available for 2013**

**1** Enter the requested information for each business in Part I from which you have unused credit:

(a) Business	(b) Share of Business's Net Income (Loss)	(c) Gross Tax	(d) Recomputed 2013 Tax Liability	(e) Portion of Gross Tax Attributable to Amount in Column (b) [(c) - (d)]	(f) Share of Business's Unused Sales Tax Credit	(g) Smaller of Column (e) or Column (f)
<b>A</b>						100
<b>B</b>						
<b>C</b>						
<b>D</b>						
<b>E</b>						
<b>F</b>						
<b>G</b>						
<b>H</b>						
<b>I</b>						

<b>2</b> Amounts from additional businesses reported on separate schedules. . . . .	<b>2</b>	
<b>2a</b> Corporations: Unused manufacturer's sales tax credit from your own operations. . . . .	<b>2a</b>	
<b>3</b> Add amounts from column (g). This is the amount of credit you may claim on your return . . . . .	<b>3</b>	100