

Form **4** **Wisconsin Corporation Franchise or Income Tax Return**

**2012**

For 2012 or taxable year beginning 01012012 and ending 12312012  
M M D D C C Y Y M M D D C C 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 or Designated Agent Name  
**HELP FOR ALL, INC**

Number and Street  
**31 ANY STREET** Suite Number

City  
**ANY TOWN** State  
**MD** ZIP (+ 4 digit suffix if known)  
**20901**

A Federal Employer ID Number  
**110000001**

D Check  if applicable and attach explanation:

1  Amended return 4  Short period - change in accounting period

2  First return - new corporation or entering Wisconsin 5  Short period - stock purchase or sale

3  Final return - corporation dissolved or withdrew

B Business Activity (NAICS) Code  
**27912**

C State of Incorporation and Year  
**DE** Enter abbreviation of state in box, or if a foreign country, enter below. **1983**  
C C Y Y

Check  if applicable and see instructions:

- E  If this is a combined return. Enter number of companies included ▶ \_\_\_\_\_
- F  If you have an extension of time to file. Enter extended due date 10152013  
M M D D C C Y Y
- G  If no business was transacted in Wisconsin during the taxable year, attach a complete copy of your federal return.
- H  If you have related entity expenses and are required to file Schedule RT with this return.
- I  If this return is for an insurance company (check only if this is not a combined return).
- J  If you filed a federal consolidated return, enter Parent Company's federal employer ID number ▶ \_\_\_\_\_  
 (Attach statement - see instructions).
- K  IRS adjustments became final during the year. Years adjusted ▶ \_\_\_\_\_



IF NO ENTRY ON A LINE, LEAVE BLANK

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

PAPER CLIP check or money order here

1	If this is a combined return, enter the amount from Form 4R, line 26. If this is not a combined return, enter the amount from Form 1120, line 28. ....	1	<u>138938859.00</u>
2	Additions (from Schedule V, line 13) .....	2	<u>2899700.00</u>
3	Add lines 1 and 2 .....	3	<u>141838559.00</u>
4	Subtractions (from Schedule W, line 16) .....	4	<u>1028000.00</u>
5	Subtract line 4 from line 3 .....	5	<u>140810559.00</u>
6	Total company net nonapportionable and separately apportioned income (from Form(s) 4N, line 8) .....	6	<u>0.00</u>
7	Subtract line 6 from line 5. Combined groups: This is your combined unitary income .....	7	<u>140810559.00</u>
8	Wisconsin apportionment percentage. Combined group filers enter percentage from Form 4A, line 8c, except 100% Wisconsin groups enter "100.0000%." Separate entity filers enter the apportionment percentage from Form 4A-1 or Form 4A-2. If the percentage is from Form 4A-2, check (✓) the space after the arrow ▶ <input type="checkbox"/> 8 _____ <u>.6176%</u>		
	If 100% apportionment, check (✓) the space after the arrow. ▶ <input type="checkbox"/>		
9	Multiply line 7 by line 8 .....	9	<u>869646.00</u>
10	Wisconsin net nonapportionable and separately apportioned income (from Form(s) 4N, line 14) .....	10	<u>0.00</u>
11	Add lines 9 and 10 .....	11	<u>869646.00</u>
12	Combined returns only: Net capital loss adjustment (from Form(s) 4M, line N) .....	12	<u>0.00</u>
13	Subtract line 12 from line 11 .....	13	<u>869646.00</u>

14	Enter amount from line 13	14	869646.00
15	Loss adjustment for insurance companies (from Schedule(s) 4I, line 24)	15	0.00
16	Add lines 14 and 15. This is the Wisconsin income before net business loss carryforwards	16	869646.00
17	Wisconsin net business loss carryforward (from Form(s) 4M, line P for combined group filers; Form 4BL, Part I, line 30(f) for separate entity filers). Do not enter more than line 16	17	0.00
18	Subtract line 17 from line 16. This is Wisconsin net income or loss	18	869646.00
19	Enter 7.9% (0.079) of Wisconsin net income on line 18. This is tentative gross tax	19	68702.00
20	Tax adjustment for insurance companies (from Schedule(s) 4I, line 30)	20	0.00
21	Gross tax (from Forms 4M, line Q for combined group filers; separate entity filers subtract line 20 from line 19)	21	68702.00
22	Nonrefundable credits (from Form(s) 4M, line R for combined group filers; Schedule CR, line 51 for separate entity filers)	22	5200.00
23	Relocated business credit. If qualified, see instructions. If not qualified, enter 0. Check here if claimed <input type="checkbox"/>	23	0.00
24	Subtract lines 22 and 23 from line 21. If the total of lines 22 and 23 is more than line 21, enter zero (0). This is net tax	24	63502.00
25	Economic development surcharge (see instructions)	25	2061.00
26	Endangered resources donation (decreases refund or increases amount owed)	26	0.00
27	Veterans trust fund donation (decreases refund or increases amount owed) <b>VETS</b>	27	0.00
28	Add lines 24 through 27	28	65563.00
29	Estimated tax payments less refund from Form 4466W	29	75000.00
30	Wisconsin tax withheld (see instructions)	30	4000.00
31	Refundable credits (from Form(s) 4M, line V for combined group filers; Schedule CR, line 54 for separate entity filers)	31	1000.00
32	Amended Return Only – amount previously paid	32	.00
33	Add lines 29 through 32	33	80000.00
34	Amended Return Only – amount previously refunded	34	.00
35	Subtract line 34 from 33	35	80000.00
36	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.	36	1389.00
37	Tax Due. If the total of lines 28 and 36 is larger than 35, subtract line 35 from the total of lines 28 and 36	37	0.00
38	Overpayment. If line 35 is larger than the total of lines 28 and 36, subtract the total of lines 28 and 36 from line 35	38	13048.00
39	Enter amount from line 38 you want credited on 2013 estimated tax	39	10000.00
40	Subtract line 39 from line 38. This is your refund	40	3048.00



- 41 Enter total gross receipts from all activities (see instructions) . . . . . 41 427000 000.00
- 42 Enter total assets from federal Form 1120 . . . . . 42 3751608 959 .00
- 43 Total Wisconsin tangible property (see instructions) . . . . . 43 27000.00
- 44 Total tangible property (see instructions) . . . . . 44 3450000 500.00
- 45 Total Wisconsin payroll (see instructions) . . . . . 45 107000.00
- 46 Total payroll (see instructions) . . . . . 46 9500000.00
- 47 Total Wisconsin sales, receipts, or premiums included in apportionment ratio (see instructions) 47 2470500.00
- 48 Total sales, receipts, or premiums included in apportionment ratio (see instructions). . . . . 48 400000000.00
- 49 Is the corporation (or any member of the combined group) the sole owner of any limited liability companies?  
 Yes  No If yes, prepare and submit a list of those LLCs with this return. If this is a combined return, also identify the corporation that is the sole owner of each LLC.
- 50 Did you include the income of the LLCs listed for item 49 in this return?  
 Yes  No
- 51 Did you (or did any member of the combined group) purchase, license, lease or rent any taxable tangible personal property, certain coins and stamps, certain leased property affixed to real estate, certain digital goods, or taxable services, for storage, use or consumption in Wisconsin without paying a state sales or use tax?  
 Yes  No
- 52 Person to contact concerning this return: John Doe  
 Phone #: (608) 555-1212 Fax # (608) 555-1213
- 53 City and state where books and records are located for audit purposes: Baltimore, MD
- 54 List the locations of Wisconsin operations: Madison, WI
- 55 Are any manufacturing facilities located in Wisconsin?  Yes  No
- 56 Did you file federal Schedule UTP – Uncertain Tax Position Statement with the Internal Revenue Service?  
 Yes  No If yes, enclose federal Schedule UTP with your Wisconsin tax return.
- 57 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 tax 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 return with Form 4, even if no Wisconsin activity.

If this is a combined return, see the instructions for a description of federal return information that must be filed with Form 4.

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



# Wisconsin Additions to Federal Income

# 2012

Wisconsin Department of Revenue

File with Wisconsin Form 4 or 5

Read instructions before filling in this schedule

Corporation or Designated Agent Name

Federal Employer ID Number

HELP FOR ALL, INC

11 000 0001

<b>1</b>	Interest income from state and municipal obligations .....	<b>1</b>	<u>100 000</u> .00
<b>2</b>	State taxes accrued or paid .....	<b>2</b>	<u>200 000</u> .00
<b>3</b>	Related entity expenses (from Schedule RT, Part I, Sch. 2K-1, and Sch. 3K-1) .....	<b>3</b>	.....0.00
<b>4</b>	Domestic production activities deduction .....	<b>4</b>	.....0.00
<b>5</b>	Expenses related to nontaxable income .....	<b>5</b>	<u>300 000</u> .00
<b>6</b>	Percentage depletion .....	<b>6</b>	<u>400 000</u> .00
<b>7</b>	Federal section 179 expense deduction in excess of Wisconsin deduction .....	<b>7</b>	<u>500 000</u> .00
<b>8</b>	Federal depreciation/amortization in excess of Wisconsin depreciation/amortization (attach schedule) .....	<b>8</b>	<u>600 000</u> .00
<b>9</b>	Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (attach schedule) .....	<b>9</b>	<u>700 000</u> .00
<b>10</b>	Total additions for certain credits computed (see instructions) .....	<b>10</b>	<u>6 200</u> .00
<b>11</b>	Special additions for insurance companies (from Schedule 41, line 4) .....	<b>11</b>	<u>0</u> .00
<b>12</b>	Other (list):		
<b>a</b>	<u>Investment #1</u>		<u>63 500</u> .00
<b>b</b>	<u>Investment #2</u>		<u>30 000</u> .00
<b>c</b>	.....		.....0.00
<b>d</b>	.....		.....0.00
<b>e</b>	.....		.....0.00
<b>f</b>	.....		.....0.00
<b>g</b>	.....		.....0.00
<b>h</b>	.....		.....0.00
	Add lines 12a through 12h .....	<b>12</b>	<u>93 500</u> .00
<b>13</b>	Total (enter on Form 4 or 5, page 1, line 2) .....	<b>13</b>	<u>2899 700</u> .00





**Wisconsin Apportionment Data for Single Factor Formulas**

**2012**

Wisconsin Department of Revenue

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

Read instructions before filling in this form

Name <b>HELP FOR ALL, INC</b>	Identifying Number <b>110000001</b>
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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	<u>200 000</u>	
b Shipped from within Wisconsin . . . . . 1b	<u>300 000</u>	
2 Sales of tangible personal property shipped from Wisconsin to:		
a The federal government within Wisconsin . . . . . 2a	<u>400 000</u>	
b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272. . . . . 2b	<u>500 000</u>	
c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272. . . . . 2c	<u>600 000</u>	
3 Double throwback sales. . . . . 3	<u>400 500</u>	
4 Total sales of tangible personal property (for column (a), add lines 1 through 3) . . . . . 4	<u>2400500</u>	<u>250000000</u>
5 Gross receipts from the use of computer software if the purchaser or licensee used the software in Wisconsin. . . . . 5	<u>10 000</u>	
6 Total gross receipts from the use of computer software . . . . . 6		<u>40000000</u>
7 Gross receipts from services provided to a purchaser who received the benefit of the service in Wisconsin. . . . . 7	<u>20 000</u>	
8 Total gross receipts from services. . . . . 8		<u>60 000 000</u>
9 Other apportionable gross receipts. . . . . 9	<u>40 000</u>	<u>50 000 000</u>
10 For column a, add lines 4, 5, 7 and 9. For column (b), add lines 4, 6, 8, and 9. . . . . 10	<u>2470500</u>	<u>400 000 000</u>

Separate return filers and pass-through entities skip to line 17.

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 <b>not</b> 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 <b>Separate return filers and pass-through entities:</b> Divide line 10, column (a) by line 10, column (b), and multiply by 100. This is the Wisconsin apportionment percentage. . . . . 17	<u>.6176%</u>	

**SCHEDULE CR**

**Other Credits**

**2012**

Wisconsin  
Department of Revenue

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

Name  
HELP FOR ALL, INC

Identifying Number  
110000001

**Part I Credits for Individuals, Fiduciaries, and Corporations**

**A. Nonrefundable Credits (claimed before alternative minimum tax)**

1	Postsecondary education credit (Schedule PE, line 7)	1	<u>          .00</u>
2	Water consumption credit (Schedule WC, line 10)	2	<u>          .00</u>
3	Biodiesel fuel production credit (Schedule BC, line 6 or 6b for fiduciaries)	3	<u>          .00</u>
4	Health insurance risk-sharing plan assessments credit – • Corporations (see line 35 to claim this credit) • Fiduciaries (see instructions) – Beneficiaries portion <u>          .00</u> • Individuals (enter amount from Schedule 2K-1, 3K -1, or 5K-1)	4	<u>          .00</u>
5	Veteran employment credit (Schedule VE, line 8 or 8b for fiduciaries)	5	<u>          2700.00</u>
6	Film production company investment credit carryforward (Schedule FP, line 8)	6	<u>          .00</u>
7	Community rehabilitation program credit (Schedule CM, line 7)	7	<u>          .00</u>
8	Add lines 1 through 7 and enter on line 8. • Individuals and Fiduciaries: Enter this amount on line 25 of Form 1, line 51 of Form 1NPR, line 8 of Form 2, or line 20 of Form 4T. • Corporations: Enter this amount on line 33 of Part II	8	<u>          2700.00</u>

**B. Nonrefundable Credits**

9	Film production services credit carryforward (Schedule FP, line 7)	9	<u>          .00</u>
10	Manufacturer's sales tax credit carryforward (Schedule MS, line 3)	10	<u>          .00</u>
11	Manufacturing investment credit (Schedule MI, line 6)	11	<u>          .00</u>
12	Dairy and livestock farm investment credit (Schedule DI, line 9)	12	<u>          .00</u>
13	Ethanol and biodiesel fuel pump credit (Schedule EB, line 7)	13	<u>          .00</u>
14	Development zones credit (Schedule DC, lines 7, 15, and 23)	14	<u>          .00</u>
15	Technology zone credit (Schedule TC, line 8)	15	<u>          .00</u>
16	Economic development tax credit (Schedule ED, line 5)	16	<u>          .00</u>
17	Early stage seed investment credit (Schedule VC, line 12)	17	<u>          .00</u>
18	Angel investment credit – Individuals only (Schedule VC, line 6)	18	<u>          .00</u>
19	Electronic medical records credit (Schedule EM, line 3 or 3b for fiduciaries)	19	<u>          2500.00</u>
20	Internet equipment credit carryforward	20	<u>          .00</u>
21	Add lines 9 through 20 and enter on line 21. • Individuals and Fiduciaries: Enter this amount on line 31 of Form 1, line 57 of Form 1NPR, line 13 of Form 2, or line 20 of Form 4T. • Corporations: Enter this amount on line 34 of Part II	21	<u>          2500.00</u>

**C. Refundable Credits**

22	Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries)	22	<u>          .00</u>
23	Dairy manufacturing facility investment credit (Schedule DM, line 13 or 13b for fiduciaries)	23	<u>          .00</u>
24	Dairy cooperatives credit (Schedule DM, line 14 or 14b for fiduciaries)	24	<u>          .00</u>
25	Meat processing facility investment credit (Schedule MP, line 7 or 7b for fiduciaries)	25	<u>          .00</u>
26	Film production services credit (Schedule FP, line 3 or 3b for fiduciaries)	26	<u>          .00</u>
27	Film production company investment credit (Schedule FP, line 6 or 6b for fiduciaries)	27	<u>          .00</u>
28	Woody biomass harvesting and processing credit (Schedule WB, line 5 or 5b for fiduciaries)	28	<u>          .00</u>
29	Food processing plant and food warehouse investment credit (Schedule FW, line 7 or 7b for fiduciaries)	29	<u>          .00</u>
30	Beginning farmer and farm asset owner credit (Schedule FL, line 2, 6 or 6b for fiduciaries)	30	<u>          .00</u>
31	Jobs tax credit (Schedule JT, line 9)	31	<u>          1000.00</u>
32	Add lines 22 through 31 and enter on line 32. • Individuals and Fiduciaries: Enter this amount on line 49 of Form 1, line 74 of Form 1NPR, line 24 of Form 2, or line 31 of Form 4T. • Corporations: Enter this amount on line 52 of Part II	32	<u>          1000.00</u>





Name <u>HELP FOR ALL, INC</u>	Identifying Number <u>110000001</u>
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- 1** Enter the number of qualified disabled veterans hired in the taxable year to work full-time at your business in Wisconsin (see instructions) . . . . . **1** 0
- 2** Multiply the number on line 1 by \$4,000 . . . . . **2** 0 .00
- 3** Enter the number of qualified disabled veterans hired in the taxable year to work part-time at your business in Wisconsin . . . . . **3** 3
- 4** Enter the amount of credit for hiring a qualified disabled veteran to work part-time at your business in Wisconsin (from line D of worksheet on page 2) **4** 2700.00
- 5** Add the amounts on lines 2 and 4 . . . . . **5** 2700.00
- 6** If line 5 is greater than zero, enter your business activity (NAICS) code. If line 5 is zero, skip line 6 and go on to line 7 . . . . . **6** 27912
- 7** Enter the amount of veteran employment credit passed through from other entities . . . . . **7** 0.00
- 8** Add lines 5 and 7. This is your 2012 veteran employment credit (see instructions) . . . . . **8** 2700.00
- 8a** Fiduciaries – Enter the amount of credit allocated to beneficiaries . . . . . **8a** .00
- 8b** Fiduciaries – Subtract line 8a from line 8 . . . . . **8b** .00



Name <b>HELP FOR ALL, INC</b>	Identifying Number <b>11 000 0001</b>
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**Worksheet to Compute Credit for Disabled Veterans Hired to Work Part-Time**

	Veteran #1	Veteran #2	Veteran #3	Veteran #4	Veteran #5	Veteran #6
A. Number of hours disabled veteran worked for this employer during the taxable year (round to the nearest hour) .....	1040	1040	728			
B. Divide the number on line A by 2080 (round decimal to four places) .....	.5	.5	.35			
C. Multiply \$2,000 by the decimal on line B (round to the nearest dollar). This is your credit for this part-time employee .....	1000	1000	700			
D. Total of amount from line C of all columns. This is your credit for all part-time disabled veterans. ....						<u>2700 .00</u>

**WORKSHEET INSTRUCTIONS**

Complete the above worksheet to determine your credit for hiring a qualified disabled veteran to work part-time for your business in Wisconsin. If you hired more than one veteran to work part-time, you must complete a separate column of the worksheet for each veteran. If you hired more than six disabled veterans to work part-time, you may make additional copies of the worksheet as needed.

Fill in the amount from line D of the worksheet on line 4 of Schedule VE. If you have completed more than one worksheet, add the amounts from line D of all worksheets and fill in the total on line 4 of Schedule VE. All worksheets must be submitted with Schedule VE.

Schedule **EM**

# Electronic Medical Records Credit

# 2012

Wisconsin Department  
of Revenue

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

Name <u>HELP FOR ALL INC</u>	Identifying Number <u>110000001</u>
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<b>1</b> Fill in the amount of electronic medical records credit allocated to you by the Wisconsin Department of Revenue .....	<b>1</b>	<u>2500</u> .00
<b>2</b> Electronic medical records credit passed through from other entities		
<b>2a</b> Entity Name _____		
FEIN _____	2a Amount _____	.00
<b>2b</b> Entity Name _____		
FEIN _____	2b Amount _____	.00
<b>2c</b> Entity Name _____		
FEIN _____	2c Amount _____	.00
<b>2d</b> Entity Name _____		
FEIN _____	2d Amount _____	.00
<b>2e</b> Total pass through credits from additional schedule .	<b>2e</b>	.00
<b>2f</b> Total credits (add lines 2a through 2e) .....	<b>2f</b>	<u>0</u> .00
<b>3</b> Add the amounts on lines 1 and 2f. This is your 2012 electronic medical records credit (see instructions) .....	<b>3</b>	<u>2500</u> .00
<b>3a</b> Fiduciaries – Fill in the amount of credit allocated to beneficiaries .....	<b>3a</b>	.00
<b>3b</b> Fiduciaries – Subtract line 3a from line 3. ....	<b>3b</b>	.00



**Wisconsin Jobs Tax Credit**

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

**2012**

Wisconsin Department of Revenue

Read instructions before filling in this schedule

Name <b>HELP FOR ALL, INC</b>	Identifying Number <b>11 000 0001</b>
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1 Enter amount of wage tax benefits awarded by the Wisconsin Economic Development Corporation .....	<b>1</b>	<u>500</u>
2 Enter amount awarded by the Wisconsin Economic Development Corporation for costs incurred to undertake training activities .....	<b>2</b>	<u>500</u>
3 Add lines 1 and 2 .....	<b>3</b>	_____
4 Enter jobs tax credit passed through from other entities .....	<b>4</b>	_____
5 Add lines 3 and 4. This is your 2012 jobs tax credit .....	<b>5</b>	<u>1000</u>
5a Fiduciaries - enter the amount of credit allocated to beneficiaries .....	<b>5a</b>	_____
5b Fiduciaries - subtract line 5a from line 5 .....	<b>5b</b>	_____
6 Unused 2010 jobs tax credit .....	<b>6</b>	_____
7 Unused 2011 jobs tax credit .....	<b>7</b>	_____
8 Add lines 6 and 7 .....	<b>8</b>	_____
9 Add lines 5 and 8 (lines 5b and 8 for fiduciaries). This is the available jobs tax credit .....	<b>9</b>	<u>1000</u>

**Instructions for 2012 Schedule JT**

**Purpose of Schedule JT**

Use Schedule JT to claim the jobs tax credit, which is available for taxpayers who are certified by the Wisconsin Economic Development Corporation (WEDC). For information regarding how to become certified, visit the WEDC web site at [inwisconsin.com](http://inwisconsin.com) or write to the WEDC, PO Box 1687, Madison WI 53701-1687.

**Carryforward of Unused Credits**

For taxable years beginning in 2010 and 2011, the jobs tax credit was nonrefundable. The credit could only be used to offset tax due. Any unused credit for these two years may be carried forward to taxable years beginning in 2012. The credit is refundable for taxable years beginning in 2012 and thereafter.

**Who is Eligible to Claim the Credit**

Any individual, estate, trust, partnership, limited liability company (LLC), corporation or tax-exempt organization that is certified by the WEDC may be eligible for the credit.

Partnerships, LLCs treated as partnerships, and tax-option (S) corporations cannot claim the credit, but the credit amount attributable to the entity's business operations passes through to the partners, members or shareholders.

No credit is allowed unless the claimant satisfies the following requirements:

- The claimant is certified by the WEDC.
- The claimant has received from the WEDC notice of eligibility to receive tax benefits that reports the amount of tax benefit for which the claimant is eligible.

The credit is based on wages paid to an eligible employee and costs incurred to undertake training activities.

**Credit is Income**

The credit you compute on Schedule JT is income and must be reported on your Wisconsin franchise or income tax return in the year computed.

**Underpayment of Estimated Tax by Corporations**

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

**2012**

Wisconsin Department of Revenue

Corporation or Designated Agent Name  
**HELP FOR ALL, INC**

Federal Employer ID Number  
**110000001**

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

1 a	Enter 2012 tax before the surcharge plus the economic development surcharge (see instructions) . . . . .	65563			
b	Enter 2012 refundable credits (excluding estimated tax and surcharge paid) . . . . .	5000			
c	Subtract line 1b from line 1a. This is 2012 net tax and surcharge. If less than \$500, enter zero and go to Part II, if applicable	60563			
2	Enter 90% of line 1c . . . . .	54507			
3 a	Enter 2011 tax before the surcharge plus the economic development surcharge, if applicable (see instructions) . . . . .	71000			
b	Enter 2011 refundable credits (excluding estimated tax and surcharge paid) . . . . .	1500			
c	Subtract line 3b from line 3a. This is 2011 net tax and surcharge . . . . .	69500			
4	If 2012 net income is less than \$250,000 and 2011 return covered 12 months, enter smaller of line 2 or 3c; otherwise, enter line 2	54507			
5	Enter installment due dates (the 15th day of the 3rd, 6th, 9th, and 12th months of your taxable year) . . . . .	(a) 3/15/12	(b) 6/15/12	(c) 9/17/12	(d) 12/17/12
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 . . . . .	13626.75	13626.75	13626.75	13626.75
7	Estimated tax and surcharge paid . . . . .	0	20000	10000	10000
8	If line 7 is less than line 6, subtract line 7 from line 6. This is your underpayment . . . . .	13626.75		3626.75	3626.75
9	If line 7 is more than line 6, subtract line 6 from line 7. This is your overpayment . . . . .		6373.25		
10	Carryback of overpayment or late payment . . . . .	6373.25			
11	Carryforward of overpayment . . . . .				6373.25
12	Subtract the total of lines 10 and 11 from line 8. This is your net underpayment . . . . .	7253.50		3626.75	3,626.75
13	Number of days from the due date of the installment to the date carryback on line 10 was paid . . . . .	92			
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 . . . . .	365		182	91
15	Interest: 12% per year on amount on line 10 for the number of days on line 13 . . . . .	192.77			
16	Interest: 12% per year on amount on line 12 for the number of days on line 14 . . . . .	870.42		217.01	108.50
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 . . . . .				1389

**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.

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

For calendar year 2011 or tax year beginning \_\_\_\_\_, 2011, ending \_\_\_\_\_, 20 \_\_\_\_\_

**2012**

▶ See separate instructions.

<b>A Check if:</b> 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input checked="" type="checkbox"/>	<b>TYPE OR PRINT</b>	Name <b>Help For All, Inc</b>	<b>B Employer identification number</b> 11-0000001
		Number, street, and room or suite no. If a P.O. box, see instructions. <b>31 Any Street</b>	<b>C Date incorporated</b> 5/30/1983
		City or town, state, and ZIP code <b>Anytown, MD 20901</b>	<b>D Total assets (see instructions)</b> \$ <b>3,751,608,959</b>
		<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change	

<b>Income</b>	1a Merchant card and third-party payments (see instructions)	1a	100,000	
	b Gross receipts or sales not reported on line 1a (see instructions)	1b	584,525	
	c Total. Add lines 1a and 1b	1c	684,525	
	d Returns and allowances plus any "cash back" included on line 1a	1d		
	e Subtract line 1d from line 1c	1e		684,525
	2 Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A)	2		219,245
	3 Gross profit. Subtract line 2 from line 1e	3		465,280
	4 Dividends (Schedule C, line 19)	4		
	5 Interest	5		8,018,387
	6 Gross rents	6		265,386
	7 Gross royalties	7		
8 Capital gain net income (attach Schedule D (Form 1120))	8		11,802,202	
9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9			
10 Other income (see instructions—attach schedule)	10		375,018,745	
11 <b>Total income.</b> Add lines 3 through 10.	11		395,570,000	
<b>Deductions (See instructions for limitations on deductions.)</b>	12 Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E)	12		1,000,000
	13 Salaries and wages (less employment credits)	13		6,753,221
	14 Repairs and maintenance	14		225,729
	15 Bad debts	15		
	16 Rents	16		
	17 Taxes and licenses	17		7,621,914
	18 Interest	18		2,716,219
	19 Charitable contributions	19		
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20		8,961,357
	21 Depletion	21		
	22 Advertising	22		
	23 Pension, profit-sharing, etc., plans	23		25,701
	24 Employee benefit programs	24		5,149
	25 Domestic production activities deduction (attach Form 8903)	25		
	26 Other deductions (attach schedule)	26		229,321,851
	27 <b>Total deductions.</b> Add lines 12 through 26	27		256,631,141
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28		138,938,859
	<b>Tax, Refundable Credits, and Payments</b>	29a Net operating loss deduction (see instructions)	29a	
b Special deductions (Schedule C, line 20)		29b		
c Add lines 29a and 29b		29c		
30 <b>Taxable income.</b> Subtract line 29c from line 28 (see instructions)	30		138,938,859	
31 Total tax (Schedule J, line 11)	31		48,611,751	
32 Total payments and refundable credits (Schedule J, Part II, line 21)	32		48,650,000	
33 Estimated tax penalty (see instructions). Check if Form 2220 is attached	33			
34 <b>Amount owed.</b> If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34			
35 <b>Overpayment.</b> If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35		38,249	
36 Enter amount from line 35 you want: <b>Credited to 2012 estimated tax</b> ▶ 38,249 <b>Refunded</b> ▶	36			

**DRAFT AS OF  
June 8, 2011**

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.

<b>Sign Here</b>	Signature of officer _____	Date _____	Title _____
	Print/Type preparer's name _____	Preparer's signature _____	Date _____
<b>Paid Preparer Use Only</b>	Firm's name ▶ <b>Electronic Tax Filers, Inc.</b>	Firm's EIN ▶ <b>11-0000011</b>	Check <input checked="" type="checkbox"/> if self-employed
	Firm's address ▶ <b>100 Efile Drive, Anytown, TX 75231</b>	Phone no. ▶ <b>512-555-1212</b>	PTIN <b>P11111111</b>
	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Schedule for WI FORM 4, Line 35A

Wholly owned #1 LLC

Wholly owned #2 LLC

Schedule for WI form 4, Schedule V, Line 8

Bonus Depreciation for equipment #1	400,000
Bonus Depreciation for equipment #2	200,000
Total	600,000

Schedule for WI form 4, Schedule V, Line 9

Sale of equipment #3	400,000
Sale of equipment #4	300,000
Total	700,000

Schedule for WI form 4, Schedule W, Line 6

Nontaxable Income #1	6,000
Nontaxable Income #2	4,000
Total	10,000