

Certain Cash Contributions for Typhoon Haiyan Relief Efforts in the Philippines Can Be Deducted on Your 2013 Tax Return

A new law allows you to choose to deduct certain charitable contributions of money on your 2013 tax return instead of your 2014 return. The contributions must have been made after March 25, 2014, and before April 15, 2014, for the relief of victims in the Republic of the Philippines affected by the November 8, 2013, typhoon. Contributions of money include contributions made by cash, check, money order, credit card, charge card, debit card, or via cell phone.

The new law was enacted after the 2013 forms, instructions, and publications had already been printed. When preparing your 2013 tax return, you may complete the forms as if these contributions were made on December 31, 2013, instead of in 2014.

The contribution must be made to a qualified organization and meet all other requirements for charitable contribution deductions. However, if you made the contribution by phone or text message, a telephone bill showing the name of the donee organization, the date of the contribution, and the amount of the contribution will satisfy the recordkeeping requirement. Therefore, for example, if you made a \$10 charitable contribution by text message that was charged to your telephone or wireless account, a bill from your telecommunications company containing this information satisfies the recordkeeping requirement.

Form **1120S**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**▶ Do not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.▶ Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

OMB No. 1545-0130

2013For calendar year 2013 or tax year beginning **01 JANUARY**, 2013, ending **31 DECEMBER**, 20 **13**

A S election effective date MARCH 12, 1994	TYPE OR PRINT	Name DOUGLAS PLASTICS CO.	D Employer identification number 31-0031258
B Business activity code number (see instructions) 326100		Number, street, and room or suite no. If a P.O. box, see instructions. 2400 LAKEVIEW STREET	E Date incorporated JANUARY 1, 1994
C Check if Sch. M-3 attached ☐		City or town, state or province, country, and ZIP or foreign postal code FARGO, NORTH DAKOTA, 58103	F Total assets (see instructions) \$ 585374

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed**H** Check if: (1) ☒ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation**I** Enter the number of shareholders who were shareholders during any part of the tax year ▶**Caution.** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	1 a	692759		
	b Returns and allowances	1 b	7360		
	c Balance. Subtract line 1b from line 1a			1 c	685399
	2 Cost of goods sold (attach Form 1125-A)			2	312580
	3 Gross profit. Subtract line 2 from line 1c			3	372819
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	22039
5 Other income (loss) (see instructions—attach statement)			5	0	
6 Total income (loss). Add lines 3 through 5 ▶			6	394858	
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)			7	96000
	8 Salaries and wages (less employment credits)			8	39446
	9 Repairs and maintenance			9	3694
	10 Bad debts			10	4500
	11 Rents			11	1200
	12 Taxes and licenses			12	13237
	13 Interest			13	13620
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	25982
	15 Depletion (Do not deduct oil and gas depletion.)			15	0
	16 Advertising			16	3500
	17 Pension, profit-sharing, etc., plans			17	8805
	18 Employee benefit programs			18	34000
	19 Other deductions (attach statement)			19	16373
	20 Total deductions. Add lines 7 through 19 ▶			20	260357
	21 Ordinary business income (loss). Subtract line 20 from line 6			21	134501
Tax and Payments	22 a Excess net passive income or LIFO recapture tax (see instructions)	22 a	0		
	b Tax from Schedule D (Form 1120S)	22 b			
	c Add lines 22a and 22b (see instructions for additional taxes)			22 c	0
	23 a 2013 estimated tax payments and 2012 overpayment credited to 2013	23 a	0		
	b Tax deposited with Form 7004	23 b	0		
	c Credit for federal tax paid on fuels (attach Form 4136)	23 c	0		
	d Add lines 23a through 23c			23 d	0
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			24	0
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	0
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	0
27 Enter amount from line 26 Credited to 2014 estimated tax ▶ 0 Refunded ▶			27	0	

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**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

FUGIM**P12345678**Firm's name ▶ **ATOZ ACCOUNTING SERVICES**Firm's EIN ▶ **21-7777777**Firm's address ▶ **1120 MAIN STREET, WAYTOGO, NORTH DAKOTA, 58103**

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2013)

Schedule B Other Information (see instructions)

1	Check accounting method: a ☐ Cash b ☒ Accrual c ☐ Other (specify) ▶ _____	Yes	No																									
2	See the instructions and enter the: a Business activity ▶ MANUFACTURING b Product or service ▶ PLASTIC TOYS																											
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .	☐	☒																									
4	At the end of the tax year, did the corporation:																											
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	☐	☒																									
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">(i) Name of Corporation</th> <th style="width:25%;">(ii) Employer Identification Number (if any)</th> <th style="width:25%;">(iii) Country of Incorporation</th> <th style="width:25%;">(iv) Percentage of Stock Owned</th> <th style="width:20%;">(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made																						
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b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	☐	☒																									
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5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock ▶ _____ (ii) Total shares of non-restricted stock ▶ _____	☐	☐																									
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year ▶ _____ (ii) Total shares of stock outstanding if all instruments were executed ▶ _____	☐	☒																									
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?	☐	☒																									
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.																											
8	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ _____																											
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____																											
10	Does the corporation satisfy both of the following conditions?																											
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000																											
b	The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1.	☐	☒																									
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____	☐	☒																									
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions	☐	☒																									
13 a	Did the corporation make any payments in 2013 that would require it to file Form(s) 1099?	☐	☒																									
b	If "Yes," did the corporation file or will it file required Forms 1099?	☐	☒																									

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	134501
	2 Net rental real estate income (loss) (attach Form 8825)	2	4000
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	472
	5 Dividends: a Ordinary dividends 5a		788
	b Qualified dividends 5b		
	6 Royalties	6	0
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	0
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	-1914	
b Collectibles (28%) gain (loss) 8b			
c Unrecaptured section 1250 gain (attach statement) 8c			
9 Net section 1231 gain (loss) (attach Form 4797)	9	0	
10 Other income (loss) (see instructions) . . . Type ▶	10	0	
Deductions	11 Section 179 deduction (attach Form 4562)	11	4000
	12a Charitable contributions	12a	750
	b Investment interest expense	12b	0
	c Section 59(e)(2) expenditures (1) Type ▶ 0 (2) Amount ▶	12c(2)	0
d Other deductions (see instructions) . . . Type ▶ 0	12d	0	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	0
	b Low-income housing credit (other)	13b	0
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	0
	d Other rental real estate credits (see instructions) Type ▶ 0	13d	0
	e Other rental credits (see instructions) . . . Type ▶	13e	0
	f Biofuel producer credit (attach Form 6478)	13f	0
	g Other credits (see instructions) Type ▶	13g	0
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	0
	c Gross income sourced at shareholder level	14c	0
	Foreign gross income sourced at corporate level		
	d Passive category	14d	0
	e General category	14e	0
	f Other (attach statement)	14f	0
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	0
	h Other	14h	0
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	0
	j General category	14j	0
	k Other (attach statement)	14k	0
Other information			
l Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	14l	0	
m Reduction in taxes available for credit (attach statement)	14m	0	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	0
	b Adjusted gain or loss	15b	0
	c Depletion (other than oil and gas)	15c	0
	d Oil, gas, and geothermal properties—gross income	15d	0
	e Oil, gas, and geothermal properties—deductions	15e	0
	f Other AMT items (attach statement)	15f	0
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	4625
	b Other tax-exempt income	16b	0
	c Nondeductible expenses	16c	90
	d Distributions (attach statement if required) (see instructions)	16d	0
	e Repayment of loans from shareholders	16e	0

Schedule K Shareholders' Pro Rata Share Items (continued)			Total amount		
Other Information	17a	Investment income	17a	0	
	b	Investment expenses	17b	0	
	c	Dividend distributions paid from accumulated earnings and profits	17c	200000	
	d	Other items and amounts (attach statement)			
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14i	18	133097	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		50706		60662
2a	Trade notes and accounts receivable	94210		19210	
b	Less allowance for bad debts	()	94210	()	19210
3	Inventories		118765		125330
4	U.S. government obligations		10368		24450
5	Tax-exempt securities (see instructions)		30000		30000
6	Other current assets (attach statement)		530		300
7	Loans to shareholders		2000		
8	Mortgage and real estate loans		0		
9	Other investments (attach statement)		19389		9700
10a	Buildings and other depreciable assets	360500		264500	
b	Less accumulated depreciation	(131094)	229406	(104037)	160463
11a	Depletable assets				
b	Less accumulated depletion	()	0	()	
12	Land (net of any amortization)		30000		20000
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()	0	()	
14	Other assets (attach statement)		0		
15	Total assets		585374		450115
Liabilities and Shareholders' Equity					
16	Accounts payable		155905		90749
17	Mortgages, notes, bonds payable in less than 1 year		20000		10000
18	Other current liabilities (attach statement)		2095		4410
19	Loans from shareholders		0		0
20	Mortgages, notes, bonds payable in 1 year or more		210000		210000
21	Other liabilities (attach statement)		0		0
22	Capital stock		5000		5000
23	Additional paid-in capital		0		
24	Retained earnings		0		
25	Adjustments to shareholders' equity (attach statement)		192014		129956
26	Less cost of treasury stock	(0)		()	
27	Total liabilities and shareholders' equity		585374		450115

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note.** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books	133016	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____		a	Tax-exempt interest \$ _____	4625
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$ _____	25982	a	Depreciation \$ _____	25416
b	Travel and entertainment \$ _____	3300			
	CHARITABLE\$750+INVEXP\$90	30122	7	Add lines 5 and 6	30041
4	Add lines 1 through 3	163138	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	133097

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	190374	1640
2	Ordinary income from page 1, line 21	134501	
3	Other additions	3441	
4	Loss from page 1, line 21	(0)	
5	Other reductions	(0)	
6	Combine lines 1 through 5	328316	1640
7	Distributions other than dividend distributions	200000	0
8	Balance at end of tax year. Subtract line 7 from line 6	128316	1640