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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books

2009

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

Name of corporation

Employer identification number

Schedule M-1

Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 may be required instead of Schedule M-1—see instructions.

<p>1 Net income (loss) per books</p> <p>2 Federal income tax per books</p> <p>3 Excess of capital losses over capital gains</p> <p>4 Income subject to tax not recorded on books this year (itemize): _____</p> <p>_____</p> <p>5 Expenses recorded on books this year not deducted on this return (itemize):</p> <p>a Depreciation \$ _____</p> <p>b Charitable contributions \$ _____</p> <p>c Travel and entertainment \$ _____</p> <p>d Other (itemize): _____</p> <p>_____</p> <p>6 Add lines 1 through 5</p>	<p>7 Income recorded on books this year not included on this return (itemize):</p> <p>a Tax-exempt interest \$ _____</p> <p>b Other (itemize): _____</p> <p>_____</p> <p>8 Deductions on this return not charged against book income this year (itemize):</p> <p>a Depreciation . . . \$ _____</p> <p>b Charitable contributions \$ _____</p> <p>c Other (itemize): _____</p> <p>_____</p> <p>9 Add lines 7 and 8</p> <p>10 Income—line 6 less line 9</p>
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Schedule M-2

Analysis of Unappropriated Retained Earnings per Books

<p>1 Balance at beginning of year</p> <p>2 Net income (loss) per books</p> <p>3 Other increases (itemize): _____</p> <p>_____</p> <p>_____</p> <p>4 Add lines 1, 2, and 3</p>	<p>5 Distributions: a Cash</p> <p style="padding-left: 20px;">b Stock</p> <p style="padding-left: 20px;">c Property</p> <p>6 Other decreases (itemize): _____</p> <p>_____</p> <p>7 Add lines 5 and 6</p> <p>8 Balance at end of year (line 4 less line 7) .</p>
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