

**Modernized e-File (MeF)
Test Package**

Form 1120
(U.S. Corporation Income Tax Return)

Form 1120S
(U.S. Income Tax Return for S Corporation)

Form 1120-F
(U.S. Income Tax Return of a Foreign Corporation)

Form 7004
(Application for Automatic Extension of Time to File Certain Business Income
Tax, Information, and Other Returns)

Tax Year 2012



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ASSURANCE TESTING TAX YEAR 2012

Forms 1120, 1120S, 1120-F and 7004

1 WHAT IS NEW?

The tax forms in this publication are marked either "For Testing Purpose Only" or "Draft". These forms should not be distributed or incorporated in your software products or marketing materials.

2 WHO MUST TEST?

Software developers must perform the tests in this Test Package before being accepted into the electronic filing program for the 2013 (Tax Year 2012) filing season. Anyone who plans to transmit using approved software must perform a communications test and be accepted. This includes transmitters using software developer's software to prepare and transmit returns.

Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN) and an Electronic Filer Identification Number (EFIN) through the application process.

Refer to Publication 3112, *IRS e-file Application and Participation*, for Form 8633 procedures and to IRS.gov [e-services - Online Tools for Tax Professionals](#) for Online Application procedures.

2.1 Software Developers

- For software testing, a Test ETIN is required.
- The test ETIN is for test status and not "Production" status.
- You can test year round.

2.2 Transmitters

- The ETIN assigned in the application process must be included in each message.
- The ETIN remains in "Test" status until you pass the required communication testing with the IRS and then move to "Production" status.
- You may then request a Test ETIN to continue testing once moved to Production status.

- If you fail to revise your IRS e-file application to indicate that you will be transmitting using the Modernized e-File (MeF) Internet XML transmission method, and/or fail to check the appropriate MeF form types (1120, 990, 1065, etc.), your ETIN will not be valid, and any submissions will be rejected.
- The transmission status (Test or Production) of the ETIN used to transmit must match the Test/Production Indicator in the Message Header or the message will reject

3 PASSWORDS FOR:

3.1 Internet Filing Application (IFA)

- To access the IFA system, a transmitter sending returns to MeF through IFA must use the password selected during *e-services* registration.
- Use the same password whether testing or sending returns through the test or production systems.

3.2 Application to Application (A2A)

- The IRS is offering strong authentication, which will affect authentication techniques for all A2A Web services.
- The strong authentication certificate will replace the password and will require a modification to the WSDLs.
- Each Transmitter and State will be required to register his or her certificate with MeF through the AE application.
- You must use the set of files sent to you to build your application so that it can use strong authentication (IRS WSDL version 6.2, or MeF Header.xsd file containing the string 'AppSysID').
- To obtain a systemID and to transmit, A2A transmitters must enroll their business and/or system(s) used to conduct business through MeF. If not enrolled, the transmitter will not be able to transmit through A2A.

4 STRONG AUTHENTICATION

Strong Authentication is the preferred method. It is not mandatory at this time; however, users need to prepare, as the IRS will require Strong Authentication in the near future. IRS will continue to accept passwords. IRS will notify transmitters when to use certificates.

You may start testing and using certificates as soon as possible. It is important to add ATS client for developing and testing digital signature code for MeF processing. Take the action prior to converting existing client applications over to use strong authentication.

A Strong Authentication User Guide is available to explain the integration and use of certificate-based authentication. This guide contains an IRS-provided sample client code and guidance used when integrating this new feature into client software, which communicates with the MeF A2A Web services.

This guidance is relevant to the client code coming in the future, and to any pre-existing client code that does not currently use digital signatures to sign SOAP messages.

4.1 Help and Assistance

- If your organization is interested in obtaining the Strong Authentication User Guide, contact the IRS e-Help Desk at 1-866-255-0654.
- Additional information on Strong Authentication can also be found in Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters*.
- Large Taxpayers may refer to the Large Business and International (LB&I) website on IRS.gov for additional information.

Note: All authorized e-file providers must submit key information about their Web sites to the IRS. Providers must submit new URLs to the IRS before the website is accessible on the internet. Failure to comply with these IRS e-file rules can result in suspension or expulsion from the IRS e-file program. More information is on IRS.gov.

5 WHY TEST?

The purpose of testing prior to live processing is to ensure that:

1. Transmitters use the correct format and IRS MeF electronic filing specifications.
2. Returns have fewer validation and math errors.
3. IRS can receive and process the electronic returns.
4. Filers understand and are familiar with the mechanics of electronic filing.
5. Transmitters can retrieve responses from MeF, including acknowledgement files, state returns and state status records.

We strongly recommend that SWD use the ATS system to retest when there are schema changes (minor or major).

6 WHAT IS TESTED?

The test package for the 2012 Assurance Testing System (ATS) consists of six tax return scenarios for Forms 1120/1120S, one scenario for Form 1120-F, and four scenarios for Form 7004.

6.1 Form 1120 Family

- Software Developers (SWD) supporting clients that may file Forms 1120L and 1120PC returns as subsidiaries must develop their own test scenarios including these forms and submit them for testing.
- The e-Help Desk assistors will not review Forms 1120L and 1120PC but will ensure that the return is accepted and pass all validations.
- Test returns include a limited number of forms and schedules. It is not possible to represent all possible conditions in these tests; therefore, once a Software Developer has passed the tests, they may want to test additional conditions appropriate to its client base.

See Exhibit 3 for a list of predefined EINs, Name Controls, Tax Period and Form types provided for this purpose. These are the only available combinations of data available for testing purposes.

6.2 Form 7004

- Test scenarios for the Form 7004 must be completed and submitted for approval by vendors that will support Form 7004.

Exhibit 3, Table 2 includes additional EINs to accommodate all other form types as listed on Form 7004. Use EINs when testing other form types.

CAUTION: In order to protect confidential tax and other sensitive information do not use actual taxpayer information in the testing environment.

6.3 IP Addresses

- The IP Address is in the ReturnHeader schema.
- To test, the Online Providers can use the following IP Address in any of the scenarios:

- 112.112.112 or any IP Address that meets the correct schema format
- The Online Provider must obtain, use a separate SoftwareID and perform ATS testing for their online software package.

Lastly, the scenarios provide information necessary to prepare selected forms and schedules. Test returns must be correctly prepared and computed before transmission. The IRS strongly recommends that each return be run against a parser prior to transmission. IRS processing consists of two steps – schema validation through a parser, and business rule validation.

7 **FORMATTING THE ENTITIES**

Below are some resources that relate to XML schemas, software tools and parsers. The IRS is not endorsing any product -- these resources are provided for information only. You may choose any third party parser toolkit, or you may use your own.

- [W3C XML Home Page](#)
- [W3C XML Schema Home Page](#)
- [XML Spy: XML Editor from Altova: XMLSpy - Apache Xerces parser toolkit](#)
- [Microsoft Core XML Services](#)

The business entities presented in the test scenarios are shown as in common usage, with commas and periods. Refer to XML efile Types for proper formatting of business name lines and addresses. No commas or periods are allowed.

Example:

Test Scenario

Help For All, Inc.

31 Any Street

Anytown, MD 20901

XML Format

Help For All Inc (BusinessNameLine1Type)

31 Any St (StreetAddressType)

Anytown (CityType)

MD (StateType)

20901 (ZipCodeType)

8 WHEN TO TEST

When a SWD is ready to test, call the e-help Desk at 1-866-255-0654. The e-help Desk will assist with all preparations needed to begin testing, including the assignment of a Software ID to submit returns.

Note: Vendors need a new softwareID for each tax year and each tax package they support.

9 TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

It is not required that software provide for all forms or schedules, nor for all occurrences of a particular form or schedule.

- At the time of first contact with the e-help Desk, before testing begins, a SWD must advise the e-help Desk of all limitations to its Software package by completing and submitting a Questionnaire.
- If you test with limitations but later decide to support additional forms that were not included in the initial testing, you must call the e-help Desk to update your questionnaire, and then successfully test with the added forms before moving them into production.
- Test the complete form with no field limitations except for the number of occurrences. For example, if you initially tested only Forms 1120 and 1120S and now wish to submit Form 1120-F, you must test and be approved for Form 1120-F before submitting live versions of the form. Additionally, you must submit test scenarios and receive approval before filing Form 7004.

9.1 Special Instructions for Consolidated Corporate Returns

MeF requires tax preparation software approved for electronic filing in order to use IRS forms for reporting data for each subsidiary return.

- The consolidated return tax preparation software approved for electronic filing must allow taxpayers to create a separate “stacked return” for the parent and each subsidiary return.
- The tax preparation software must allow taxpayers to report Eliminations and Adjustments as a separate “stacked return”.
- The tax preparation software may also allow taxpayers to use spreadsheets for the internal review of the return, but IRS requires all subsidiary data to be:

- formatted,
- transmitted and,
- viewed by IRS as “stacked returns”

MeF requires supporting data to be included in tax preparation software (see example provided below) or attached as scanned PDF files.

- IRS reviews all of the forms and instructions attached to the corporate forms and identified every instance where taxpayers are required to attach supporting data.
- IRS provides structured formats to software developers or provides instructions to enter supporting data as PDF files (in instances where IRS has not defined a format).

When IRS has defined structured formats, software developers are required to use these formats for developing tax preparation software approved by IRS for electronic filing.

- It is the responsibility of software developers to provide appropriate instructions for taxpayers to enter supporting data to meet the IRS guidelines.
- Most software developers will allow taxpayers to import/export data from other sources.
- Software developers should discuss with the taxpayers available options to determine how to prepare supporting data for their electronic return.

When submitting a consolidated return, the software **must** provide the detail for each entity at the entity level and then roll that data up to the consolidated return. At a minimum, this roll-up information must be provided on any line where the form requires a statement or schedule to be attached (e.g., Form 1120, Line 10, Other Income (attach schedule), Line 26, Other Deductions (attach schedule)).

However, there are forms and schedules that are transactional or informational in nature and cannot be mathematically consolidated or reported on the consolidated return. The transactional data flows to the consolidated return via a different form or schedule and the informational data attached to the consolidated return.

For example, the Form 6252, Installment Sale Income, results for each transaction flow to the Form 4797, Sales of Business Property, and subsequently, the data on the Form 4797 flows to the consolidated return. The Form 8883, Asset Allocation Statement, provides informational data only and does not flow to any other schedule, form or a consolidated return.

Here is an example based on the data provided in ATS Scenario 2, which is a consolidated

return.

Attachment 1, F1120, line 10, Other Income (ItemizedOtherIncomeSchedule)				
Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
Sales	217,441	208,671		8,770
Exchange Gain/Loss Realized	-2,321,468	-2,229,104		-92,364
Partnership Income/Loss	50,559,438	-59,869	220,747	50,398,560
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
TOTAL	50,053,700	-475,221	220,747	50,308,174

The first subsidiary (Hide 'N Seek Foods, Inc) will provide the following data on the *ItemizedOtherIncomeSchedule*:

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	11-0000002	Sales	208,671
Hide 'N Seek Foods	11-0000002	Exchange Gain/Loss realized	-2,229,104
Hide 'N Seek Foods	11-0000002	Partnership Income/Loss	-59,869
Hide 'N Seek Foods	11-0000002	Miscellaneous Income	156,146
Hide 'N Seek Foods	11-0000002	Interco Consulting Fees	1,448,935
Hide 'N Seek Foods	11-0000002	Total	-475,221

The second subsidiary (The Greek Playhouse) would provide the following data on the *ItemizedOtherIncomeSchedule*:

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
The Greek Playhouse	11-0000012	Partnership Income/Loss	220,747
The Greek Playhouse	11-0000012	Total	220,747

The third subsidiary (Acme Food Corp) will provide the following data on the *ItemizedOtherIncomeSchedule*:

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Acme Food	11-0000013	Sales	8,770

Corp				
Acme Corp	Food	11-0000013	Exchange Gain/Loss realized	-92,364
Acme Corp	Food	11-0000013	Partnership Income/Loss	50,398,560
Acme Corp	Food	11-0000013	Miscellaneous Income	-6,792
Acme Corp	Food	11-0000013	Total	50,308,174

The consolidated return should have an attachment for Other Income and the following data must be provided in one of the following formats:

Format 1 - The *ItemizedOtherIncomeSchedule* for the consolidated return contains a roll-up of the detail for each entity.

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods	11-0000002	Sales	208,671
Hide 'N Seek Foods	11-0000002	Exchange Gain/Loss realized	-2,229,104
Hide 'N Seek Foods	11-0000002	Partnership Income/Loss	-59,869
Hide 'N Seek Foods	11-0000002	Miscellaneous Income	156,146
Hide 'N Seek Foods	11-0000002	Interco Consulting Fees	1,448,935
The Greek Playhouse	11-0000012	Partnership Income/Loss	220,747
Acme Corp	Food	Sales	8,770
Acme Corp	Food	Exchange Gain/Loss realized	-92,364
Acme Corp	Food	Partnership Income/Loss	50,398,560
Acme Corp	Food	Miscellaneous Income	-6,792
Hide 'N Seek Foods, Inc.	11-0000002	Total	50,053,700

Note: Dependencies should be attached at the entity level and also rolled up to the consolidated return.

Format 2 - The *ItemizedOtherIncomeSchedule* for the consolidated return contains a roll-up of the total from each entity.

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	11-0000002	Total Other Income	-475,221
The Greek Playhouse	11-0000012	Total Other Income	220,747
Acme Food Corp	11-0000013	Total Other Income	50,308,174
Hide 'N Seek Foods, Inc.	11-0000002	Consolidated Total	50,053,700

Note: Dependencies should be attached at the entity level and also rolled up to the consolidated return.

Format 3 - The *ItemizedOtherIncomeSchedule* for the consolidated return contains a total of all subsidiaries by category.

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	11-0000002	Sales	217,441
Hide 'N Seek Foods	11-0000002	Exchange Gain/Loss realized	-2,321,468
Hide 'N Seek Foods	11-0000002	Partnership Income/Loss	50,559,438
Hide 'N Seek Foods	11-0000002	Miscellaneous Income	149,354
Hide 'N Seek Foods	11-0000002	Interco Consulting Fees	1,448,935

Note: Dependencies should be attached at the entity level and also rolled up to the consolidated return.

10 FEDERAL/STATE TESTING FOR FORMS 1120 and 1120S

For Tax Year 2012, there will not be a separate State ATS. Full ATS for both transmitters and states will be available on October 31, 2012. Transmitters should test federal scenarios before attempting to test with the states. Contact each state for specifics on the scenarios to use for its state returns.

- Use A2A or IFA to transmit Federal and State returns.
- States must retrieve state returns through A2A.

11 SIGNATURE REQUIREMENTS

11.1 Refer to Publication 4164 for the current guidelines for electronic signatures.

11.2 Practitioner PIN

The Practitioner PIN option can only be used when a taxpayer uses an Electronic Return Originator (ERO). It cannot be used if a taxpayer is filing through an Online Provider or transmitting its own returns. If the signature option of “PIN Number” is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the Practitioner.

1. Taxpayer PIN – The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer’s PIN must be 5 numeric characters, and cannot contain all zeros.

2. Practitioner PIN – The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN must be the EFIN of the ERO, and the last 5 positions will be made up of 5 numeric characters that the ERO will select.

The taxpayer must decide whether it wants to enter its own PIN, or authorize the ERO to enter the PIN they choose as their signature. Use the relevant IRS e-file signature authorization form:

- Form 8879-C for Form 1120
- Form 8879-I for Form 1120-F
- Form 8879-S for Form 1120S

When the Practitioner PIN method is used, enter the following fields or the return will reject:

- Practitioner PIN
- PIN Entered By Indicator
- Name of Officer
- Title of Officer
- Taxpayer PIN
- Date Signed

11.3 Scanned Form 8453

The scanned Form 8453 method must be used when a taxpayer decides not to, or is not eligible to, use the Practitioner PIN method for signing a return. The applicable Form 8453-C, Form 8453-S or Form 8453-I must be completed and signed by all required parties, and then scanned as a PDF file that is not password protected.

The signature option “Binary Attachment 8453 Signature Document” is required in the Return Header. When using this option, the taxpayer, and ERO if applicable, must sign the paper Form 8453.

The signed Form 8453-C, Form 8453-S or Form 8453-I must then be scanned into a PDF document and inserted into the electronic return as a binary attachment. The Description field of binary attachments must contain the words “8453 Signature Document.”

12 REVIEWING ACKNOWLEDGEMENT FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no rejects on the scenarios. All Business Rules violations must be corrected in order to pass ATS testing.

13 LIMITATION OF THE ATS SYSTEM

The MeF Assurance Testing System cannot handle stress or load testing. Its configurations are similar to the MeF Production system. When testing in the ATS environment, the same response time is slower than the Production environment. This is true for extremely large return (s) in one-transmission or concurrent transmissions.

14 COMMUNICATIONS TEST FOR THE e-file SYSTEM

IRS allows two means of transmission for MeF:

- Internet Filing Application (IFA)
- Application to Application (A2A)

Transmitter using accepted software or using software developer software to prepare and transmit returns must complete a one time error-free communications test. If you choose to continue testing, you must request a test ETIN. Further testing is not required when adding additional forms. A Software Developer, who will not transmit, need not perform a communications test.

14.1 Transmitting Returns

- When you transmit returns through IFA, you must perform the communications test

- through IFA.
- When you transmit returns through A2A, you must perform the communications test through A2A.
 - When you transmit through both portals, perform communications tests through both systems.

15 LARGE TAXPAYERS COMMUNICATIONS TEST

The first year a Large Taxpayer files its own corporate e-file return, the system used for production is used for the communications test. Refer to the IRS e-file for Large Taxpayers Filing their Own Corporate Income Tax Return posted on the IRS.gov website.

NOTE: Publication 4162 uses the most current draft forms and schedules at publishing. Late legislation could affect the content of these scenarios and related schemas. We strongly recommend that you use the ATS system to retest when there are schema changes (minor or major).

Please contact the e-help Desk at 1-866-255-0654 for any comments or updates needed to this document.

EXHIBITS LISTING

EXHIBIT 1: Standard Postal Service State Abbreviations / Zip Codes Tables

The Standard Postal Service State Abbreviations and Zip code list can be found on irs.gov at:

[http://www.irs.gov/uac/Modernized-e-File-\(MeF\)-User-Guides-&-Publications](http://www.irs.gov/uac/Modernized-e-File-(MeF)-User-Guides-&-Publications)

EXHIBIT 2: Foreign Country Codes Table

The Foreign Country Code list can be found on irs.gov at:

[http://www.irs.gov/uac/Modernized-e-File-\(MeF\)-User-Guides-&-Publications](http://www.irs.gov/uac/Modernized-e-File-(MeF)-User-Guides-&-Publications)

EXHIBIT 3: List of valid EINs and Name Controls Tables

Exhibit 4: Tax Year 2012 Form 1120 Test Scenarios

Exhibit 5: Tax Year 2012 Form 1120S Test Scenarios

Exhibit 6: Tax Year 2012 Form 1120-F Test Scenario

Exhibit 7: Tax Year 2012 Form 7004 Test Scenarios

EXHIBIT 3 - VALID EINS AND NAME CONTROLS

Table 1 Forms 1120/1120S

<u>EIN</u>	<u>Name Control</u>	<u>Tax Period Ending Month</u>	<u>Form Type</u>
11-0000001	HELP	12	1120
11-0000002	HIDE	12	1120
11-0000003	ANYW	12	1120
11-0000004	MAIL	01	1120
11-0000005	INTE	12	1120
11-0000006	GREAT	12	1120S
11-0000007	WORK	12	1120S
11-0000008	GOLD	12	1120S
11-0000009	TREE	12	1120S
11-0000010	PACK	03	1120S
11-0000012	GREE	12	1120
11-0000013	ACME	12	1120
11-0000014	COUN	12	1120
11-0000015	ABCE	12	1120
11-0000016	SHAR	12	1120
11-0000017	DEFF	12	1120
11-0000018	GHIF	12	1120
11-0000019	JKLF	12	1120
11-0000020	MNOF	12	1120
11-0000021	ABCF	12	1120
11-0000022	HANK	12	1120S
11-0000023	BIGE	12	1120S
11-0000024	CLEA	12	1120S
11-0000025	PLAY	12	1120
11-0000026	CARD	12	1120
11-0000027	GAME	12	1120
11-0000028	COOL	12	1120
11-0000029	HOTT	12	1120

Table 2 Form 7004

<u>EIN</u>	<u>Name Control</u>	<u>Tax Period</u> <u>Ending Month</u>	<u>Type of Extension</u>
11-0000030	RAMC	10	1120S
11-0000031	MODE	10	1120
11-0000033	FORE	7	1120-FSC
11-0000034	UNIT	12	1120-A
11-0000035	ANYB	12	1120
11-0000036	HOME	12	1120-H
11-0000037	ANYL	12	1120-L
11-0000038	NUCL	12	1120-ND
11-0000039	VOTE	12	1120-POL
11-0000040	ANYR	12	1120-REIT
11-0000041	ANYS	12	1120-SF
11-0000042	SECO	12	1120-F
11-0000043	HOTT	12	1120 affiliate
11-0000044	APPL	12	1120 affiliate
11-0000046	ANYC	12	1120-PC
11-0000047	ANYR	12	1120-RIC
11-0000049	FLOW	12	1065
11-0000050	REDE	12	1120-C
11-0000052	PUTT	12	706-GS(T)
11-0000053	CAMP	12	1041
11-0000054	SEAT	3	1042
11-0000055	LOOP	12	1066
11-0000056	BLUE	12	3520-A
11-0000057	ROSE	12	8804
11-0000058	NONE	12	1065-B

Table 3 Form 1120-F

<u>EIN</u>	<u>Name Control</u>
11-0000600	RMNI
11-0000700	BANC

Table 4 Other Forms

EIN/SSN	Name Control
11-0000011	ELEC
001-06-0001	DESI
001-06-0002	BOOK
001-06-0003	CALV
001-06-0004	HOBB
001-06-0005	SALE
001-06-0006	ORTI
001-06-0007	TAXM
001-06-0008	EXEM
001-06-0009	CLEA
001-06-0010	STAI
001-06-0013	LIFT
001-06-0014	TRIM
001-06-0016	DOE
001-06-0017	DOE
001-06-0018	DOE
001-06-0019	FUEL
999-06-0016	DOE
999-06-0017	DOE
999-06-0018	DOE
999-06-0002	BOOK
999-06-0041	DUDO
999-06-0005	SALE
999-06-0042	WIND

EXHIBIT 4 – Tax Year 2012 Form 1120 Test Scenarios

Form 1120 Test Scenario 1

Form 1120 Test Scenario 2

Form 1120 Test Scenario 3

Form 1120 Test Scenario 1

Help For All, Inc.

11-0000001

FORMS REQUIRED: 1120, Sch B, Sch D, Sch G, Sch M-3, Sch O, 1125-A, 1125-E, 3800, 4562, 4626, 5884, 8594, 8881, 8882, 8916-A, 8931, 8932, 8933, 8453-C, 8949

ATTACHMENTS:

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSetion263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
ItemizedOtherDecreasesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule

BINARY ATTACHMENT: Scanned Form 8453-C (8453 Signature Document)

HEADER INFO: Not on the actual return

Multiple Software Packages Used: Yes

Originator: EFIN: Self-select
Type: ERO
Practitioner PIN: None
PIN entered by: N/A

Signature Option: Name: Roger Rabbit
Title: Chief Executive Officer
Taxpayer PIN: Self-select
Phone: 703-555-1515
Email address: roger.rabbit@help.com
Date signed: 01/25/2013

Preparer: Name: Johnny Appleseed
Email address: johnny.appleseed@help.com
Date prepared: 01/20/2013

Name Control: HELP

IRS Payment: N/A

Schedule O additional information: Help for All, Inc. is a member of a controlled group. Games Anonymous, EIN 11-0000027, is a brother-sister group and has been a component member for the entire year.

Form 1120 Test Scenario 1

Attachment 1, F1120, Line 10, Other Income
(ItemizedOtherIncomeSchedule)

Income from Partnerships	375,018,745
TOTAL	375,018,745

Attachment 2, F1120, Line 26, Other Deductions
(ItemizedOtherDeductionsSchedule)

Dues and Subscriptions	3,932,765
Communications	925,702
Employment Expenses	81,763,530
Utilities & Telephone	3,932,765
Travel	6,404,749
Amortization	719,800
Professional Expenses	4,376,350
Workers Compensation	8,725,013
Supplies	4,914,685
Postage	212,652
Transportation	989,391
Meals and Entertainment	221,174
Miscellaneous	112,203,275
TOTAL	229,321,851

Attachment 3, F1125-A, Line 4, Additional Section 263A Costs
(ItemizedAdditionalSection263ACostsSchedule)

Administrative costs	19,676
TOTAL	19,676

Attachment 4, F1125-A, Sch A, Line 5, Other Costs
(ItemizedOtherCostsSchedule)

Allocation of Cost of Goods Sold	2,974
Cost of Service	50,804
TOTAL	53,778

Attachment 5, F1120, Sch L, Line 6(b) & (d), Other Current Assets
(ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Other Receivables		108,721
Pre-paid		-38,282
Unbilled Revenue	1,794,860	130,717
Other	4,477,350	5,000,000
TOTAL	6,272,210	5,201,156

Attachment 6, F1120, Sch L, Line 9(b) & (d), Other Investments
(ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
Investments in Affiliates	1,170,917,682	1,230,810,633
TOTAL	1,170,917,682	1,230,810,633

Attachment 7, F1120, Sch L, Line 18(b) & (d), Other Current Liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Payroll & Related	217,392,209	115,320,352
Accrued Interest	367,939,212	172,573,825
Accrued Benefits	25,287,715	402,963
Accrued Liabilities	219,144,766	181,956,145
TOTAL	829,763,902	470,253,285

Attachment 8, F1120, Sch L, Line 21(b) & (d), Other Liabilities
(ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Deferred Compensation	962,818,384	1,173,826,771
TOTAL	962,818,384	1,173,826,771

Attachment 9, F1120, Sch M-2, Line 3, Other Increases
(ItemizedOtherIncreasesSchedule)

Miscellaneous Other Increases	1,804,817,786
TOTAL	1,804,817,786

Attachment 10, F1120, Sch M-2, Line 6, Other Decreases
(ItemizedOtherDecreasesSchedule)

Other Decreases	882,718,261
TOTAL	882,718,261

Attachment 11, Schedule M-3, Part III, Line 37, Other Expense Items with Differences
(OtherExpenseDeductionItemsWithDifferencesSchedule)

	a	b	c	d
	Expense per Income Statement	Temporary Difference	Permanent Difference	Deduction per Tax Return
Employee Benefits	10,149	0	-5,000	5,149
Property Tax	531,751	90,163	0	621,914
Legal and Professional	64,989,159	47,214,116	0	112,203,275
Salaries and Wages	6,764,571	0	-11,350	6,753,221
TOTAL	72,295,630	47,304,279	-16,350	119,583,559

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2012 or tax year beginning <u>01-01</u> , 2012, ending <u>12-31</u> , 20 <u>12</u> ► Information about Form 1120 and its separate instructions is at www.irs.gov/form1120 .	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2012</div>
A Check if: 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"/>		
TYPE OR PRINT	Name <u>Help For All, Inc</u> Number, street, and room or suite no. If a P.O. box, see instructions. <u>31 Any Street</u> City or town, state, and ZIP code <u>Anytown, MD 20901</u>	B Employer identification number <u>11-0000001</u> C Date incorporated <u>5/30/1983</u> D Total assets (see instructions) \$ <u>3,769,608,959</u>
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change		
Income	1a Gross receipts or sales <u>684,525</u> 1b Returns and allowances c Balance. Subtract line 1b from line 1a 2 Cost of goods sold (attach Form 1125-A) 3 Gross profit. Subtract line 2 from line 1c 4 Dividends (Schedule C, line 19) 5 Interest 6 Gross rents 7 Gross royalties 8 Capital gain net income (attach Schedule D (Form 1120)) 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 10 Other income (see instructions—attach statement) 11 Total income. Add lines 3 through 10	1a <u>684,525</u> 1b 1c <u>684,525</u> 2 <u>219,245</u> 3 <u>465,280</u> 4 5 <u>8,018,387</u> 6 <u>265,386</u> 7 8 <u>11,802,202</u> 9 10 <u>375,018,745</u> 11 <u>395,570,000</u>
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E) 13 Salaries and wages (less employment credits) 14 Repairs and maintenance 15 Bad debts 16 Rents 17 Taxes and licenses 18 Interest 19 Charitable contributions 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) 21 Depletion 22 Advertising 23 Pension, profit-sharing, etc., plans 24 Employee benefit programs 25 Domestic production activities deduction (attach Form 8903) 26 Other deductions (attach statement) 27 Total deductions. Add lines 12 through 26 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11. 29a Net operating loss deduction (see instructions) b Special deductions (Schedule C, line 20) c Add lines 29a and 29b	12 <u>1,000,000</u> 13 <u>6,753,221</u> 14 <u>225,729</u> 15 16 17 <u>7,621,914</u> 18 <u>2,716,219</u> 19 20 <u>8,961,357</u> 21 22 23 <u>25,701</u> 24 <u>5,149</u> 25 26 <u>229,321,851</u> 27 <u>256,631,141</u> 28 <u>138,938,859</u> 29a 29b 29c
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28 (see instructions) 31 Total tax (Schedule J, Part I, line 11) 32 Total payments and refundable credits (Schedule J, Part II, line 21) 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> 34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed 35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid 36 Enter amount from line 35 you want: Credited to 2013 estimated tax <input checked="" type="checkbox"/> Refunded <input type="checkbox"/>	30 <u>138,938,859</u> 31 <u>48,611,751</u> 32 <u>48,650,000</u> 33 34 35 <u>38,249</u> 36
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.		
Paid Preparer Use Only	Print/Type preparer's name Preparer's signature Date Firm's name ► <u>Electronic Tax Filers, Inc.</u> Firm's address ► <u>100 Efile Drive, Anytown, TX 75231</u>	Check <input type="checkbox"/> if self-employed PTIN <u>P11111111</u> Firm's EIN ► <u>11-0000011</u> Phone no. <u>512-555-1212</u>

Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2	48,628,601
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	48,628,601
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c	16,850	
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	16,850
7	Subtract line 6 from line 4		7	48,611,751
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	48,611,751

Part II—Payments and Refundable Credits

12	2011 overpayment credited to 2012	12	
13	2012 estimated tax payments	13	48,650,000
14	2012 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	48,650,000
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	48,650,000
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement—see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	48,650,000

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶		
b	Business activity ▶		
c	Product or service ▶		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		✓
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	✓	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		✓

Schedule K Other Information *continued* (see instructions)

				Yes	No
5 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 voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					✓
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more 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 (iv) below.					✓
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
For Testing Purposes					
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					✓
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____					✓
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ _____					
13 Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ _____					✓
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.					✓
15a Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?					✓
b If "Yes," did or will the corporation file required Forms 1099?					✓
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					✓
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?					✓
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					✓

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		940,348,325		375,724,013
2a	Trade notes and accounts receivable	1,675,642		115,679,010	
b	Less allowance for bad debts	(2,000)	1,673,642	(2,083)	115,676,927
3	Inventories		75,770		94,676
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)		6,272,210		5,201,156
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		1,170,917,682		1,230,810,633
10a	Buildings and other depreciable assets	320,264,517		364,364,576	
b	Less accumulated depreciation	(115,865,855)	204,398,662	(138,886,967)	225,477,609
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	2,050,521,992		2,078,314,078	
b	Less accumulated amortization	(257,037,784)	1,793,494,208	(261,690,133)	1,816,623,945
14	Other assets (attach statement)				
15	Total assets		4,117,170,499		3,769,608,959
Liabilities and Shareholders' Equity					
16	Accounts payable		22,075,720		20,596,725
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)		829,763,902		470,253,285
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)		962,818,384		1,173,826,771
22	Capital stock: a Preferred stock	308,500,000		308,500,000	
	b Common stock	17,680,774	326,180,774	17,513,891	326,013,891
23	Additional paid-in capital		675,611,707		675,611,707
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		1,300,720,012		1,085,306,580
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity		4,117,170,499		3,751,608,959

Schedule M-1 Reconciliation of Income (Loss) per Books With Income 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		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains			_____	
4	Income subject to tax not recorded on books this year (itemize): _____			_____	
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____			_____	
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	1,300,720,012	5	Distributions: a Cash	1,204,763,902
2	Net income (loss) per books	67,250,945		b Stock	
3	Other increases (itemize): _____			c Property	
			6	Other decreases (itemize): _____	882,718,261
		1,804,817,786	7	Add lines 5 and 6	2,087,482,163
4	Add lines 1, 2, and 3	3,172,788,743	8	Balance at end of year (line 4 less line 7)	1,085,306,580

**SCHEDULE B
(Form 1120)**(Rev. December 2009)
Department of the Treasury
Internal Revenue Service**Additional Information for Schedule M-3 Filers**▶ **Attach to Form 1120.**
▶ **See instructions on page 2.**

OMB No. 1545-0123

Name Help For All, Inc.		Employer identification number (EIN) 11-0000001	
1	Do the amounts reported on Schedule M-3 (Form 1120), Part II, lines 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership?	Yes	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3	At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4a	During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5	At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of change in accounting principle	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6	At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7	At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8	At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9	At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10	Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any non-shareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 49737Q

Schedule B (Form 1120) (Rev. 12-2009)

**SCHEDULE D
(Form 1120)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.▶ Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2012

Name Help For All, Inc.	Employer identification number 11-0000001
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Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I .	20,000,000	(8,197,798)		11,802,202
2 Short-term totals from all Forms 8949 with box B checked in Part I .				
3 Short-term totals from all Forms 8949 with box C checked in Part I .				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6 ()	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column h.			7	11,802,202

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II .				
9 Long-term totals from all Forms 8949 with box B checked in Part II .				
10 Long-term totals from all Forms 8949 with box C checked in Part II .				
11 Enter gain from Form 4797, line 7 or 9			11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions (see instructions)			14	
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column h			15	

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	11,802,202
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	11,802,202

Note. If losses exceed gains, see **Capital losses** in the instructions.

OMB No. 1545-0123

- ▶ Attach to Form 1120.
- ▶ See instructions on page 2.

Employer identification number (EIN)

11-0000001

SCHEDULE M-3
(Form 1120)Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for Corporations**
With Total Assets of \$10 Million or More▶ Attach to Form 1120 or 1120-C. ▶ Information about Schedule M-3 (Form 1120) and its
separate instructions is available at www.irs.gov/form1120.

OMB No. 1545-0123

2012

Name of corporation (common parent, if consolidated return)

[Help For All, Inc.](#)

Employer identification number

11-0000001

- Check applicable box(es): (1) ☒ Non-consolidated return (2) ☐ Consolidated return (Form 1120 only)
- (3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☒ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☒ **No.** Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
☒ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning 01/01/2012 Ending 12/31/2012
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☒ **No.**
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☒ **No.**
- 3a** Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☒ **No.** If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock
- | | |
|---|-----------------------------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a <u>67,250,945</u> |
| b Indicate accounting standard used for line 4a (see instructions):
(1) <input checked="" type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____ | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a () |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b () |
| 6a Net income from nonincludible U.S. entities (attach statement) | 6a () |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b () |
| 7a Net income (loss) of other includible foreign disregarded entities (attach statement) | 7a () |
| b Net income (loss) of other includible U.S. disregarded entities (attach statement) | 7b () |
| c Net income (loss) of other includible entities (attach statement) | 7c () |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 () |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 () |
| 10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) | 10a () |
| b Other statutory accounting adjustments to reconcile to line 11 (attach statement) | 10b () |
| c Other adjustments to reconcile to amount on line 11 (attach statement) | 10c () |
| 11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10.
Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2. | 11 <u>67,250,945</u> |
| 12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. | |

	Total Assets	Total Liabilities
a Included on Part I, line 4	<u>3,751,608,959</u>	<u>3,751,608,959</u>
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d Included on Part I, line 7		

Form 1120 Test Scenario 1

Schedule M-3 (Form 1120) 2012

Page **2**

Name of corporation (common parent, if consolidated return)

Help For All, Inc.

Employer identification number

11-0000001

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Section 78 gross-up				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships	313,415,757	61,602,988		375,018,745
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions (attach statement)				
13 Interest income (attach Form 8916-A)	8,018,387			8,018,387
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (attach Form 8916-A)	(199,569)	(19,676)		(219,245)
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	12,052,997		(12,052,997)	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities			11,802,202	11,802,202
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)				
26 Total income (loss) items. Combine lines 1 through 25	333,287,572	61,583,312	(250,795)	394,620,089
27 Total expense/deduction items (from Part III, line 38)	(149,583,207)	(58,076,329)	68,431,726	(139,227,810)
28 Other items with no differences	(116,453,420)			(116,453,420)
29a Mixed groups, see instructions. All others, combine lines 26 through 28	67,250,945	3,506,983	68,180,931	138,938,859
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	67,250,945	3,506,983	68,180,931	138,938,859

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2012

Form 1120 Test Scenario 1

Schedule M-3 (Form 1120) 2012

Page **3**

Name of corporation (common parent, if consolidated return)

[Help For All, Inc.](#)

Employer identification number

11-0000001

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	68,193,702		(68,193,702)	
2 U.S. deferred income tax expense				
3 State and local current income tax expense	7,000,000			7,000,000
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (attach Form 8916-A)	(11,808,495)	14,524,714		2,716,219
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment	442,348		(221,174)	221,174
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	26,201		(500)	25,701
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs	5,399,957	(4,680,157)		719,800
29 Section 198 environmental remediation costs				
30 Depletion				
31 Depreciation	8,033,864	927,493		8,961,357
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Other expense/deduction items with differences (attach statement)	72,295,630	47,304,279	(16,350)	119,583,559
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	149,583,207	58,076,329	(68,431,726)	139,227,810

Schedule M-3 (Form 1120) 2012

**SCHEDULE O
(Form 1120)**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Consent Plan and Apportionment Schedule
for a Controlled Group**▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**
▶ **Information about Schedule O (Form 1120) and its instructions is available at www.irs.gov/form1120.**

OMB No. 1545-0123

Name Help For All, Inc.	Employer identification number 11-0000001
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Part I Apportionment Plan Information

- 1** Type of controlled group:
- a** ☐ Parent-subsidiary group
 - b** ☒ Brother-sister group
 - c** ☐ Combined group
 - d** ☐ Life insurance companies only
- 2** This corporation has been a member of this group:
- a** ☒ For the entire year.
 - b** ☐ From _____, 20_____, until _____, 20_____.
- 3** This corporation consents and represents to:
- a** ☐ Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20_____, and for all succeeding tax years.
 - b** ☐ Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending _____, 20_____, and for all succeeding tax years.
 - c** ☐ Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
 - d** ☐ Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20_____, and for all succeeding tax years.
- 4** If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
- a** ☐ Elected by the component members of the group.
 - b** ☐ Required for the component members of the group.
- 5** If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
- a** ☒ No apportionment plan is in effect and none is being adopted.
 - b** ☐ An apportionment plan is already in effect. It was adopted for the tax year ending _____, 20_____, and for all succeeding tax years.
- 6** If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency?
See instructions.
- a** ☐ Yes.
 - (i)** ☐ The statute of limitations for this year will expire on _____, 20_____.
 - (ii)** ☐ On _____, 20_____, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until _____, 20_____.
 - b** ☐ No. The members may not adopt or amend an apportionment plan.
- 7** Required information and elections for component members. Check the applicable box(es) (see instructions).
- a** ☒ The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
 - b** ☐ The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1).
 - c** ☐ The corporation has a short tax year that does not include December 31.

Form 1120 Test Scenario 1

Schedule O (Form 1120) (Rev. 12-2012)

Page **2****Part II Taxable Income Apportionment** (See instructions)

Caution: Each total in Part II, column (g) for each component member must equal taxable income from Form 1120, page 1, line 30 or the comparable line of such member's tax return.

(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket				(g) Total (add columns (c) through (f))
		(c) 15%	(d) 25%	(e) 34%	(f) 35%	
1 <u>Help For All, Inc.</u>	11-0000001	201212	0	0	0	138,938,859
2 <u>Games Anonymous</u>	11-0000027	201212	0	0	0	50,385
3 _____						
4 _____						
5 _____						
6 _____						
7 _____						
8 _____						
9 _____						
10 _____						
Total						138,989,244

Schedule O (Form 1120) (Rev. 12-2012)

Part III **Income Tax Apportionment** (See instructions)**Income Tax Apportionment**

(a) Group member's name	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	(h) Total income tax (combine lines (b) through (g))
1 <u>Help For All, Inc.</u>	0	0	0	48,628,601	0	0	48,628,601
2 <u>Games Anonymous</u>	0	0	0	17,635	0	0	17,635
3 _____							
4 _____							
5 _____							
6 _____							
7 _____							
8 _____							
9 _____							
10 _____							
Total				48,646,236			48,646,236

Part IV Other Apportionments (See instructions)

(a) Group member's name	(b) Accumulated earnings credit	(c) AMT exemption amount	(d) Phaseout of AMT exemption amount	(e) Penalty for failure to pay estimated tax	(f) Other
1 <u>Help For All, Inc. 50</u>	0	0	0	0	0
2 <u>Games Anonymous 50</u>	0	0	0	0	0
3 _____					
4 _____					
5 _____					
6 _____					
7 _____					
8 _____					
9 _____					
10 _____					
Total					0

Form **1125-A****Cost of Goods Sold**

(December 2011)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-XXXX

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

Name Help For All, Inc.		Employer identification number 11-0000001	
1	Inventory at beginning of year	1	75,770
2	Purchases	2	67,390
3	Cost of labor	3	97,307
4	Additional section 263A costs (attach schedule)	4	19,676
5	Other costs (attach schedule)	5	53,778
6	Total. Add lines 1 through 5	6	313,921
7	Inventory at end of year	7	94,676
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	219,245

9a Check all methods used for valuing closing inventory:

(i) ☒ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶ _____

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** _____

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☒ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55988R

Form **1125-A** (12-2011)

DRAFT AS OF

March 7, 2011

(December 2011)
Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-RIC.
▶ See separate instructions.

OMB No. 1545-XXXX

Name _____

Help For All, Inc.

Employer identification number

11-0000001

Note. Complete Schedule E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
Robert Fleece	123-45-6789	100 %	10 %	%	1,000,000
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers			2		1,000,000
3 Compensation of officers claimed on Form 1125-A or elsewhere on return			3		
4 Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return			4		1,000,000

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55989C

Form **1125-E** (12-2011)

Form **3800****General Business Credit**

OMB No. 1545-0895

Department of the Treasury
Internal Revenue Service (99)► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.

► Attach to your tax return.

2012
Attachment
Sequence No. **22**

Name(s) shown on return

Help For All, Inc.

Identifying number

11-0000001

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1	7,000
2	Passive activity credits from line 2 of all Parts III with box B checked 2		
3	Enter the applicable passive activity credits allowed for 2012 (see instructions)	3	
4	Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	
5	Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with box D checked (see instructions)	5	
6	Add lines 1, 3, 4, and 5	6	7,000

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return 	7	48,628,601
8	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 	8	
9	Add lines 7 and 8	9	48,628,601
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	11	48,628,601
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	48,628,601
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	12,150,900
14	Tentative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33 Corporations. Enter the amount from Form 4626, line 12 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	14	27,297,641
15	Enter the greater of line 13 or line 14	15	27,297,641
16a	Subtract line 15 from line 11. If zero or less, enter -0-	16a	21,330,960
b	Reserved	16b	
c	Reserved	16c	
17a	Enter the smaller of line 6 or line 16a C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	17a	7,000
b	Reserved	17b	
c	Reserved	17c	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2012)

Part II Allowable Credit (Continued)**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18		
19	Enter the greater of line 13 or line 18	19		
20	Subtract line 19 from line 11. If zero or less, enter -0-	20		
21	Subtract line 17a from line 20. If zero or less, enter -0-	21		
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22		
23	Passive activity credit from line 3 of all Parts III with box B checked	23		
24	Enter the applicable passive activity credit allowed for 2012 (see instructions)	24		
25	Add lines 22 and 24	25		
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26		0
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	36,477,701	
28	Add lines 17a and 26	28	7,000	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	36,470,701	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	9,850	
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31		
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked	32		
33	Enter the applicable passive activity credits allowed for 2012 (see instructions)	33		
34	Carryforward of business credit to 2012. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34		
35	Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)	35		
36	Add lines 30, 31, 33, 34, and 35	36	9,850	
37	Enter the smaller of line 29 or line 36	37	9,850	
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	16,850	

Name(s) shown on return

Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A** ☒ General Business Credit From a Non-Passive Activity **E** ☐ Eligible Small Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity **F** ☐ Eligible Small Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Eligible Small Business Credit Carrybacks

I If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III ▶ ☐

(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b	Reserved	1b	
c	Increasing research activities (Form 6765)	1c	
d	Low-income housing (Form 8586, Part I only)	1d	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g	Indian employment (Form 8845)	1g	
h	Orphan drug (Form 8820)	1h	
i	New markets (Form 8874)	1i	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	500
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	5,000
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m	Low sulfur diesel fuel production (Form 8896)	1m	
n	Distilled spirits (Form 8906)	1n	
o	Nonconventional source fuel (Form 8907)	1o	
p	Energy efficient home (Form 8908)	1p	
q	Energy efficient appliance (Form 8909)	1q	
r	Alternative motor vehicle (Form 8910)	1r	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	
t	Reserved	1t	
u	Mine rescue team training (Form 8923)	1u	
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v	500
w	Employer differential wage payments (Form 8932)	1w	11-0000049 500
x	Carbon dioxide sequestration (Form 8933)	1x	500
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z	
aa	New hire retention (Form 5884-B)	1aa	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
zz	Other	1zz	
2	Add lines 1a through 1zz and enter here	2	7,000
3	Enter the amount from Form 8844	3	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	
b	Work opportunity (Form 5884)	4b	9,850
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c	
d	Low-income housing (Form 8586, Part II)	4d	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g	Qualified railroad track maintenance (Form 8900)	4g	
h	Small employer health insurance premiums (Form 8941)	4h	
i	Reserved	4i	
j	Reserved	4j	
z	Other	4z	
5	Add lines 4a through 4z and enter here	5	9,850
6	Add lines 2, 3, and 5	6	16,850

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2012Attachment
Sequence No. **179**

Name(s) shown on return

Help For All, Inc.

Business or activity to which this form relates

Textile Mills

Identifying number

11-0000001

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5
6	(a) Description of property	(b) Cost (business use only)
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the smaller of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14
15	Property subject to section 168(f)(1) election	15
16	Other depreciation (including ACRS)	16
		2,143,129

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	
		6,299,741

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2,547,275	5	HY	200DB	509,455
c 7-year property						
d 10-year property						
e 15-year property		153,912	15	HY	150DB	7,696
f 20-year property		35,627	20	HY	150DB	1,336
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23
		8,961,357

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2012)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .						29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles) .						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
From PTPS Flow Thru					719,800
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44 719,800

Form **4626**Department of the Treasury
Internal Revenue Service**Alternative Minimum Tax—Corporations**

OMB No. 1545-0175

2012

▶ Attach to the corporation's tax return.

▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.

Name Help For All, Inc		Employer identification number 11-0000001	
Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).			
1	Taxable income or (loss) before net operating loss deduction	1	138,938,859
2	Adjustments and preferences:		
a	Depreciation of post-1986 property	2a	1,549,346
b	Amortization of certified pollution control facilities	2b	
c	Amortization of mining exploration and development costs	2c	
d	Amortization of circulation expenditures (personal holding companies only)	2d	
e	Adjusted gain or loss	2e	
f	Long-term contracts	2f	
g	Merchant marine capital construction funds	2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	
i	Tax shelter farm activities (personal service corporations only)	2i	
j	Passive activities (closely held corporations and personal service corporations only)	2j	
k	Loss limitations	2k	
l	Depletion	2l	
m	Tax-exempt interest income from specified private activity bonds	2m	
n	Intangible drilling costs	2n	
o	Other adjustments and preferences	2o	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	3	140,488,205
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	130,488,205
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	4b	(10,000,000)
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	7,500,000
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive).	4d	4,000,000
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	4e	(4,000,000)
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	136,488,205
6	Alternative tax net operating loss deduction (see instructions)	6	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	136,488,205
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	
b	Multiply line 8a by 25% (.25)	8b	
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8c	0
9	Subtract line 8c from line 7. If zero or less, enter -0-	9	136,488,205
10	Multiply line 9 by 20% (.20)	10	27,297,641
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11	
12	Tentative minimum tax. Subtract line 11 from line 10	12	27,297,641
13	Regular tax liability before applying all credits except the foreign tax credit	13	48,628,601
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14	0

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 129551

Form **4626** (2012)

Form **5884**Department of the Treasury
Internal Revenue Service**Work Opportunity Credit**

► Attach to your tax return.

► Information about Form 5884 and its instructions is at www.irs.gov/form5884.

OMB No. 1545-0219

2012
Attachment
Sequence No. **77**

Name(s) shown on return

[Help For All, Inc.](#)

Identifying number

11-0000001**1** Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.**a** Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ 15,600 × 25% (.25)**1a** 3,900**b** Qualified first-year wages of employees who worked for you at least 400 hours \$ 14,875 × 40% (.40)**1b** 5,950**c** Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (.50)**1c****2** Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages**2** 9,850**3** Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts**3****4** Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b**4** 9,850**5** Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)**5****6** Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b**6****August 17, 2012**

Form 1120 Test Scenario 1

Form **8453-C**Department of the Treasury
Internal Revenue Service**U.S. Corporation Income Tax Declaration
for an IRS e-file Return**

► File electronically with the corporation's tax return. Do not file paper copies.
 ► Information about Form 8453-C and its instructions is at www.irs.gov/form1120.
 For calendar year 2012, or tax year beginning , 2012, ending , 20

OMB No. 1545-1866

2012

Name of corporation

Help For All, Inc.

Employer identification number

11-0000001**Part I Tax Return Information** (Whole dollars only)

1	Total income (Form 1120, line 11)	1	395,570,000
2	Taxable income (Form 1120, line 30)	2	138,938,859
3	Total tax (Form 1120, line 31)	3	48,611,751
4	Amount owed (Form 1120, line 34)	4	0
5	Overpayment (Form 1120, line 35)	5	38,249

Part II Declaration of Officer (see instructions) **Be sure to keep a copy of the corporation's tax return.**

- 6a** ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2012 federal income tax return.
- b** ☐ I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- c** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2012 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

**Sign
Here**

Signature of officer

Date

Chief Executive Officer

Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	Electronic Tax Filers, Inc.			P11111111
		100 Efile Drive, Anytown, TX 71231			EIN 11-0000011
					Phone no. 512-555-1212

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 33331U

Form **8453-C** (2012)

Form 1120 Test Scenario 1

Form **8594**
(Rev. February 2006)
Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement

Under Section 1060

OMB No. 1545-1021

▶ Attach to your income tax return. ▶ See separate instructions.

Attachment
Sequence No. **61**

Name as shown on return

Help For All, Inc.

Identifying number as shown on return

11-0000001

Check the box that identifies you:

☒ Purchaser ☐ Seller**Part I General Information****1** Name of other party to the transaction**Cardigan Unlimited**

Other party's identifying number

11-0000026

Address (number, street, and room or suite no.)

123 Avenue C

City or town, state, and ZIP code

Somewhere, MD 20901**2** Date of sale**10-22-2011****3** Total sales price (consideration)**16,060,950****Part II Original Statement of Assets Transferred**

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$	\$
Class VI and VII	\$ 16,060,950	\$ 16,060,950
Total	\$ 16,060,950	\$ 16,060,950

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? ☐ Yes ☒ No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? ☐ Yes ☐ No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? ☐ Yes ☒ No

If "Yes," attach a schedule that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63768Z

Form **8594** (Rev. 2-2006)

Form 1120 Test Scenario 1

Part III **Supplemental Statement**—Complete only if amending an original statement or previously filed supplemental statement because of an increase or decrease in consideration. See instructions.

7 Tax year and tax return form number with which the original Form 8594 and any supplemental statements were filed.

8 Assets	Allocation of sales price as previously reported	Increase or (decrease)	Redetermined allocation of sales price
Class I	\$	\$	\$
Class II	\$	\$	\$
Class III	\$	\$	\$
Class IV	\$	\$	\$
Class V	\$	\$	\$
Class VI and VII	\$	\$	\$
Total	\$		\$

9 Reason(s) for increase or decrease. Attach additional sheets if more space is needed.

[illegible]

Form **8881**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Credit for Small Employer Pension Plan Startup Costs

▶ **Attach to your tax return.**

OMB No. 1545-1810

Attachment
Sequence No. **130**

Name(s) shown on return

Help For All, Inc.

Identifying number

11-0000001

1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000.	1	1,000		
2	Enter one-half of line 1	2		500	
3	Credit for small employer pension plan startup costs from partnerships and S corporations	3			
4	Add lines 2 and 3	4		500	
5	Enter the smaller of line 4 or \$500 . Partnerships and S corporations, report this amount on Schedule K; all others report this amount on the applicable line of Form 3800, (e.g., line 1m of the 2006 Form 3800)	5		500	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1m of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small employers use Form 8881 to claim the credit for qualified startup costs incurred in establishing or administering an eligible employer plan.

The credit is allowed under section 45E and is part of the general business credit. You may elect, however, to have section 45E not apply for the tax year the credit is available by not claiming it on your tax return for that year.

How To Figure the Credit

For an eligible small employer, the credit is 50% of the qualified startup costs paid or incurred during the tax year. The credit is limited to \$500 per year for the first credit year and each of the following 2 tax years. No credit is allowed for any other tax year.

Eligible small employer. To be an eligible small employer, you must have had no more than 100 employees during the tax year preceding the first credit year who received at least \$5,000 of compensation from you during that tax year. However, you are not an eligible small employer if, during the 3 tax years preceding the first credit year, you established or maintained a qualified employer plan with respect to which contributions were made, or benefits were accrued, for substantially the same employees as are in the new qualified employer plan. See section 45E(c) for rules for controlled groups and predecessor employers.

Qualified startup costs. Qualified startup costs are expenses paid or incurred in connection with: (a) establishing or administering an eligible employer plan; or (b) the retirement-related education of employees about the plan.

Eligible employer plan. An eligible employer plan is a qualified employer plan (as defined in section 4972(d)) with at least one employee eligible to participate who is not a highly compensated employee. All eligible employer plans of the same employer are treated as one eligible employer plan.

First credit year. The first credit year generally is your tax year that includes the date that the eligible employer plan becomes effective. However, you may elect to have the preceding tax year be the first credit year, and claim the credit for qualified startup costs paid or incurred during that tax year. For example, a calendar-year eligible small employer whose eligible plan is first effective on January 1, 2007, may elect to treat 2006 as the first credit year and claim the credit on its 2006 tax return for qualified startup costs incurred in 2006.

No Deduction Allowed for Credit Amount

You must reduce your otherwise allowable deduction for startup costs by the credit amount on line 2.

Controlled Groups

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)), all members of a group of businesses under common control (as defined in section 52(b)), and all members of an affiliated service group (as defined in section 414(m)), are treated as a single employer. As a member, compute your credit based on your proportionate share of qualified startup costs giving rise to the group's credit for small employer pension plan startup costs. Enter your share of the credit on line 2. Attach a statement showing how your share of the credit was figured, and write "See Attached" next to the entry space for line 2.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping 5 hr., 58 min.

Learning about the law or the form 53 min.

Preparing and sending the form to the IRS 1 hr., 1 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Credit for Employer-Provided Childcare Facilities and Services

► Attach to your tax return.

OMB No. 1545-1809

Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

Help For All, Inc.

11-0000001

1	Qualified childcare facility expenditures paid or incurred	1	
2	Enter 25% (.25) of line 1	2	
3	Qualified childcare resource and referral expenditures paid or incurred	3	50,000
4	Enter 10% (.10) of line 3	4	5,000
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5	
6	Add lines 2, 4, and 5	6	5,000
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)	7	5,000
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8	
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)	9	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1n of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

For details, see section 45F.

How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

Qualified childcare expenditures are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
 1. Is to be used as part of a qualified childcare facility of the taxpayer,
 2. Is depreciable (or amortizable) property, and
 3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing increased compensation to employees with higher levels of childcare training; or
- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.

Form **8916-A****Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

Department of the Treasury
Internal Revenue Service

- Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
► Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

2012

Name of common parent

[Help For All, Inc.](#)

Employer identification number

11-0000001

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs		(19,676)		(19,676)
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences	(199,569)			(199,569)
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d	(199,569)	(19,676)		219,245

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (2012)

Form 1120 Test Scenario 1

Form 8916-A (2012)

Page **2****Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	8,018,387			8,018,387
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	8,018,387			8,018,387

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	(11,808,495)	14,524,714		2,716,219
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	(11,808,495)	14,524,714		2,716,219

Form **8916-A** (2012)

Form **8931**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Agricultural Chemicals Security Credit

OMB No. 1545-2122

► See instructions.
► Attach to your tax return.

Attachment
Sequence No. **162**

Name shown on return

[Help For All, Inc.](#)

Identifying number

[11-0000001](#)

		Facility		
		(a)	(b)	(c)
1	Enter on the applicable line below the qualified agricultural chemicals security costs described (see instructions)			
a	Employee security training and background checks	1a	200	368
b	Limitation and prevention of access to controls of agricultural chemicals stored	1b		
c	Tagging, locking tank valves, and chemical additives to prevent theft or to render chemicals unfit for illegal use	1c		
d	Perimeter protection of agricultural chemicals	1d		
e	Installation of security lighting, cameras, recording equipment, and intrusion detection sensors	1e	200	300
f	Implementation of measures to increase computer or computer network security	1f		
g	Conducting a security vulnerability assessment	1g		
h	Implementing a site security plan	1h		
2	Total qualified agricultural chemicals security costs. Add the amounts in columns (a), (b), and (c) on lines 1a through 1h	2	400	668
3	Multiply the amounts in columns (a), (b), and (c) on line 2 by 30%	3	120	200
4	Maximum credit per facility. Subtract the total of the credits claimed for the facility in the 5 prior tax years from \$100,000	4	99,070	99,635
5	Agricultural chemicals security credit. Enter the smaller of line 3 or line 4 for each facility. For additional facilities, see instructions	5	120	200
6	Add the amounts for all facilities on line 5	6		500
7	Credit from partnerships, S corporations, estates, and trusts	7		
8	Add lines 6 and 7. Enter the result, but not more than \$2,000,000. Estates and trusts, go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the appropriate line of Form 3800 (e.g., line 1v of the 2010 Form 3800)	8		500
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9		
10	Estates and trusts, subtract line 9 from line 8. Report the credit on the appropriate line of Form 3800 (e.g., line 1v of the 2010 Form 3800)	10		

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 37745A

Form **8931** (Rev. 12-2010)

Form **8932**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Credit for Employer Differential Wage Payments

► Attach to your tax return.

OMB No. 1545-2126

Attachment
Sequence No. **161**

Name(s) shown on return

Help For All, Inc.

Identifying number

11-0000001

1	Eligible differential wage payments paid during the tax year (see instructions)	1	
2	Multiply line 1 by 20% (.20) (see instructions for the adjustment you must make)	2	
3	Credit for employer differential wage payments from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	500
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1w	4	500
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperative, estates, and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, line 1w	6	

General Instructions

Section references are to the Internal Revenue Code.

What's New

The credit has been extended to cover eligible differential wage payments made in 2010 and 2011.

Purpose of Form

An eligible small business employer (defined below) can use Form 8932 to claim the credit for employer differential wage payments. Only eligible differential wage payments made to qualified employees after 2008 and before 2012 can be used to figure the credit. The credit is 20% of up to \$20,000 of differential wage payments paid to each qualified employee during the tax year.

The credit for employer differential wage payments is part of the general business credit reported on Form 3800, General Business Credit.

Taxpayers (other than partnerships, S corporations, cooperatives, estates, and trusts) whose only source of this credit is from those pass-through entities are not required to complete or file this form. Instead, report this credit directly on Form 3800.

For details, see section 45P and Notice 2010-15, 2010-6 I.R.B. 390, available at www.irs.gov/irb/2010-06_IRB/ar09.html.

Definitions

Eligible Differential Wage Payments

Eligible differential wage payments are the total differential wage payments paid to the employee for the tax year, up to \$20,000.

Qualified Employee

A qualified employee is an employee of an eligible small business employer for the 91-day period immediately preceding the period for which any differential wage payment is made.

Differential Wage Payment

To be considered a differential wage payment, the payment must be paid after 2008 and before 2012 and meet both of the following requirements.

- The payment is made by an eligible small business employer to a qualified employee for any period during which the employee is performing service in the uniformed services of the United States while on active duty for a period of more than 30 days.
- The payment represents all or a portion of the wages the employee would have received from the employer if the employee were performing services for the employer.

Eligible Small Business Employer

An eligible small business employer means any taxpayer that:

- Employed on average fewer than 50 employees on business days during the tax year, and
- Under a **written plan** of the employer, provides eligible differential wage payments to **every** qualified employee of the employer.

For purposes of this definition, all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 are treated as a single employer.

Uniformed Services

Uniformed services means the Armed Forces; the Army National Guard and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty; the commissioned corps of the Public Health Service; and any other category of persons designated by the President in time of war or national emergency.

Coordination With Other Credits

The amount of any research credit or orphan drug credit otherwise allowable for compensation paid to any employee is reduced by the credit for differential wage payments figured for that employee.

Form **8933****Carbon Dioxide Sequestration Credit**

OMB No. 1545-2132

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ To claim this credit, the qualified facility must capture at least 500,000 metric tons of carbon dioxide during the tax year.

▶ Information about Form 8933 and its instructions is at www.irs.gov/form8933.**2012**Attachment
Sequence No. **165**

Name(s) shown on return

[Help For All, Inc.](#)

Identifying number

11-0000001**Qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.**

- 1a** Metric tons captured and disposed of (see instructions) **23.9444**
- b** Inflation-adjusted credit rate. **\$20.88**
- c** Multiply line 1a by line 1b. **1c 500**

Qualified carbon dioxide captured at a qualified facility, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.

- 2a** Metric tons captured and used (see instructions) **\$10.44**
- b** Inflation-adjusted credit rate. **\$10.44**
- c** Multiply line 2a by line 2b. **2c**

3 Carbon dioxide sequestration credit from partnerships and S corporations **3****4** Add lines 1c, 2c, and 3. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1x **4 500**

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37748H

Form **8933** (2012)

Form **8949**Department of the Treasury
Internal Revenue Service**Sales and Other Dispositions of Capital Assets**► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.

► File with your Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

OMB No. 1545-0074

2012
Attachment
Sequence No. **12A**

Name(s) shown on return

Help For All, Inc.

Social security number or taxpayer identification number

11-0000001

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part I Short-Term. Transactions involving capital assets you held one year or less are short term. For long-term transactions, see page 2.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- ☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- ☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	100 sh. Help For All, Inc.	10-10-2012	11-1-2012	20,000,000	(8,197,798)		0	11,802,202
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1 (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) . ►				20,000,000	(8,197,798)		0	11,802,202

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Version B, Cycle 1

Form 8949 (2012)

Attachment Sequence No. **12A** Page **2**

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

Social security number or taxpayer identification number

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II **Long-Term.** Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Long-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- ☐ (B) Long-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- ☐ (C) Long-term transactions not reported to you on Form 1099-B

[illegible]

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Hide 'N Seek Foods, Inc.**11-0000002****FORM 1120 TEST SCENARIO 2**

FORMS REQUIRED: 1120 (4), Sch D (1120) (3), Sch G (1120), Sch M-3 (1120) (4), Sch N (1120), Sch UTP (1120), 851, 1122, 1125-A (4), 1125-E, 4562 (4), 4626, 4797 (3), 5471 (3), 5471 Sch J (3), 5471 Sch M (3), 5471 Sch O, 8050, 8827, 8916-A (4), 8949 (3)

ATTACHMENTS:

ItemizedOtherIncomeSchedule	ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263ACostsSchedule	ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule	ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule	ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule	ItemizedOtherIncreasesSchedule
AdjustmentToEliminateTransactionBetweenEntitiesSchedule	NonincludibleForeignEntitySchedule
PartnershipInterestSchedule	OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule	Category3FilerStatement
ItemizedOtherDeductionsSchedule2	

BINARY ATTACHMENTS:

Organizational Chart for Form 5471, Schedule O

HEADER INFO:

Not on actual return.

Multiple software packages used:

Yes

Originator:**EFIN:** Self-select**Type:** ERO**Practitioner PIN:**

EFIN: Self-select

PIN: Self-select

PIN Entered By: ERO**Signature Option:**

PIN Number

Officer:**Name:** Doug Doe**Title:** Chief Executive Officer**Taxpayer PIN:** Self-select**Phone:** 301-555-1212**Email Address:** doug.doe@hideNseek.com**Date Signed:** 01/25/2012**Preparer:****Name:** Johnny Appleseed**Date Prepared:** 01/20/2012**DIRECT DEPOSIT:****Name of Institution:** Last Savings Bank**RTN:** 012456778**ACCT #:** 1111-22-3456**Type of Account:** Checking

FORM 1120 TEST SCENARIO 2

Attachment 1, F1120, line 10, Other Income (ItemizedOtherIncomeSchedule)

Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
Sales	217,441	208,671		8,770
Exchange Gain/Loss Realized	-2,321,468	-2,229,104		-92,364
Partnership Income/Loss	50,559,438	-59,869	220,747	50,398,560
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
TOTAL	50,053,700	-475,221	220,747	50,308,174

Attachment 2, F1120, Line 26, Other Deductions (ItemizedOtherDeductionsSchedule)

Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
Commissions	7,129,771	7,123,617	6,154	
Travel/Lodging	3,937,289	3,729,891	12,542	194,856
Meals/Entertainment	1,159,309	1,104,239	2,469	52,601
Motor Vehicle Operations	827,654	808,099		19,555
Supplies	2,152,100	2,059,062	7,848	85,190
Freigh	311,622	234,432		77,190
Insurance	3,622,317	3,584,467	10,573	27,277
Communication Expense	2,865,579	2,771,308	6,476	87,795
Utilities	406,618	245,079	1,024	160,515
Subscriptions & Dues	498,257	472,213	2,747	23,297
Outside Prof. Service	5,320,705	4,799,006	-2,747	524,446
Data Processing	798	798		
Prototype Development (SW)	753	753		
Royalties	6,748			6,748
Inter-Department Charges	3,401,546	3,400,480		1,066
Consulting Fees	9,939,000	9,939,000		
Miscellaneous other Deductions	11,483,141	10,627,885	53,667	801,589
Amortization	2,417,956	2,082,606		335,350
TOTAL	55,481,163	52,982,935	100,753	2,397,475

Attachment 3, F1120, Schedule L, Line 6(b) & (d), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
BEGINNING OF TAX YEAR				
Prepaid Expenses	7,936,105	7,696,131		239,974
Non-Trade Accounts Receivable	49,175,055	34,649,728	1,522,051	13,003,276
Notes Receivable-Current	901,920	901,920		
Miscellaneous	171,320	171,320		
TOTAL	58,184,400	43,419,099	1,522,051	13,243,250
END OF TAX YEAR				
Prepaid Expenses	3,337,363	3,320,172	17,191	
Non-Trade Accounts Receivable	13,716,682	39,465,704	73,988	-25,823,010
Notes Receivable-Current	263,262	263,262		
Miscellaneous	155,247	155,247		
TOTAL	17,472,554	43,204,385	91,179	-25,823,010

FORM 1120 TEST SCENARIO 2

Attachment 4, F1120, Schedule L, Line 9(b) & (d), Other Investments (ItemizedOtherInvestmentsSchedule)

Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
BEGINNING OF TAX YEAR				
Investment in Subsidiaries	302,135,500	128,350,557		173,784,943
Miscellaneous	89,674,673	87,045,252	2,629,421	
TOTAL	391,810,173	215,395,809	2,629,421	173,784,943
END OF TAX YEAR				
Investment in Subsidiaries	423,155,682	170,650,583		252,505,099
Depreciation	77,680,239	67,720,070	9,960,169	
TOTAL	500,835,921	238,370,653	9,960,169	252,505,099

Attachment 5, F1120, Schedule L, Line 14 (b) & (d), Other Assets (ItemizedOtherAssetsSchedule)

Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
BEGINNING OF TAX YEAR				
Deposits	13,194,762	5,427,286	975,522	6,791,954
Miscellaneous	12,125,900	142,170,210	27,131,986	-157,176,296
TOTAL	25,320,662	147,597,496	28,107,508	-150,384,342
END OF TAX YEAR				
Deposits	18,491,267	10,724,682	1,563,221	6,203,364
Miscellaneous	21,158,820	195,445,335	35,276,617	-209,563,132
TOTAL	39,650,087	206,170,017	36,839,838	-203,359,768

Attachment 6, F1120, Schedule L, Line 18 (b) & (d), Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
BEGINNING OF TAX YEAR				
Payrolls	9,650,780	6,738,707	926,308	1,985,765
Income Taxes Payable	5,788,693	5,777,110		11,583
Interest	20,639,889	20,639,889		
Miscellaneous	11,156,099	9,963,077	874,126	318,896
TOTAL	47,235,461	43,118,783	1,800,434	2,316,244
END OF TAX YEAR				
Payrolls	11,852,741	9,102,456	854,321	1,895,964
Income Taxes Payable	8,759,638	3,957,985		4,801,653
Interest	25,741,862	25,741,862		
Miscellaneous	9,846,476	56,870,089	946,679	-47,970,292
TOTAL	56,200,717	95,672,392	1,801,000	-41,272,675

FORM 1120 TEST SCENARIO 2

Attachment 7, F1120, Schedule L, Line 21 (b) & (d), Other Liabilities (ItemizedOtherLiabilitiesSchedule)

Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
BEGINNING OF TAX YEAR				
Deferred Income Tax	1,711,311	1,711,311		
Miscellaneous	327,729	205,424	122,305	
TOTAL	2,039,040	1,916,735	122,305	0
END OF TAX YEAR				
Deferred Income Tax	-525,689	-525,689		
Miscellaneous	256,314		256,314	
TOTAL	-269,375	-525,689	256,314	0

Attachment 8, F1120, Schedule M-2, Line 3, Other Increase (ItemizedOtherIncreasesSchedule)

Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
Prior Period Adjustment	7,283,986	10,259,934	-3,171,465	195,517

Attachment 9, Schedule M-3 (F1120), Part 1, Line 5a, Net Income from Nonincludible Foreign Entities
(NonincludibleForeignEntitySchedule)

Corporation Name	Net Income
Foreign Corp 1	1,908,841
Foreign Corp 2	395,200
TOTAL	2,304,041

Attachment 10, Schedule M-3 (F1120), Part 1, Line 5b, Net Loss from Nonincludible Foreign Entities
(NonincludibleForeignEntitySchedule)

Corporation Name	Foreign Corp 3
Net Loss	-105,264

Attachment 11, Schedule M-3 (F1120), Part 1, Line 8, Adjustment to Eliminations of Transaction Between Entities
(AdjustmentToEliminateTransactionBetweenEntitiesSchedule)

\$37,895 paid to Foreign Corp. #3

FORM 1120 TEST SCENARIO 2

Attachment 12, Schedule M-3 (Consolidated) (F1120), Part II, Line 9, Income (Loss) from US Partnership (PartnershipInterestSchedule)

Corporation Name	Hide 'N Seek Foods, Inc
Corporation EIN	11-0000002
NAME	Playground Partnership
EIN	11-0000025
EOY Profit Sharing Percentage	65
EOY Loss Sharing Percentage	65
Income Loss per Income Stmt	0
Temporary Difference	(59,869)
Permanent Difference	0
Income Loss Per Tax Return	(59,869)
Corporation Name	The Greek Playhouse
Corporation EIN	11-0000012
NAME	Card Shark Partnership
EIN	11-0000026
EOY Profit Sharing Percentage	75
EOY Loss Sharing Percentage	75
Income Loss per Income Stmt	0
Temporary Difference	220,747
Permanent Difference	0
Income Loss Per Tax Return	220,747
Corporation Name	Acme Food Corp
Corporation EIN	11-0000013
NAME	Game Over Partnership
EIN	11-0000027
EOY Profit Sharing Percentage	55
EOY Loss Sharing Percentage	55
Income Loss per Income Stmt	59,338,000
Temporary Difference	(8,939,440)
Permanent Difference	0
Income Loss Per Tax Return	50,398,560
TOTAL CONSOLIDATED	
Income Loss per Income Stmt	59,338,000
Temporary Difference	(8,778,562)
Permanent Difference	0
Income Loss Per Tax Return	<u>50,559,438</u>

Attachment 13, Schedule M-3 (F1120) Consolidated, Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
Exchange Gain/Loss Realized	1,710,800	(4,032,268)		(2,321,468)

FORM 1120 TEST SCENARIO 2

Attachment 14, Schedule M-3 (F1120) Consolidated, Part III, Line 37, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Salaries and Wages	27,787,166	(3,143,866)		24,643,300
Rents	2,852,744	192,045		3,044,789
Insurance	3,640,160	(55,693)		3,584,467
Outside Professional Reserves	4,911,989	(112,983)		4,799,006
Legal and Professional	18,669,619	(7,186,658)		11,482,961
Employee Benefit Plan	1,005,863	(837,259)		168,604
TOTAL	58,867,541	(11,144,414)		47,723,127

Attachment 15, Schedule M-3 (F1120), Hide 'N Seek Foods, Inc, Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Exchange Gain/Loss Realized	977,052	(3,206,156)		(2,229,104)

Attachment 16, Schedule M-3 (F1120), Hide 'N Seek Foods, Inc, Part III, Line 37, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Salaries and Wages	22,571,248	48,135		22,619,383
Rents	2,852,744	192,045		3,044,789
Insurance	3,640,160	(55,693)		3,584,467
Outside Professional Reserves	4,911,989	(112,983)		4,799,006
Legal and Professional	10,518,447	109,438		10,627,885
TOTAL	44,494,588	180,942		44,675,530

Attachment 17, Schedule M-3 (F1120), Acme Food Corp, Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Exchange Gain/Loss Realized	725,904	(818,268)		(92,364)

Attachment 18, Schedule M-3 (F1120), Acme Food Corp, Part III, Line 37, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Salaries and Wages	5,215,918	(3,192,001)		2,023,917
Employee Benefit Plan	1,005,863	(837,259)		168,604
Legal and Professional	11,991,734	(11,190,145)		801,589
TOTAL	18,213,515	(15,219,405)		2,994,110

Attachment 19, Schedule M-3 (F1120), The Greek Playhouse, Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Exchange Gain/Loss Realized	7,844	(7,844)		0

FORM 1120 TEST SCENARIO 2

Attachment 20, Schedule M-3 (F1120), The Greek Playhouse, Part III, Line 37, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
Legal and Professional	(3,840,562)	3,894,049		53,487
TOTAL	(3,840,562)	3,894,049		53,487

Attachment 21, F1125-A, Line 4, Additional Sec 263A Costs (ItemizedAdditionalSection263ACostsSchedule)

Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
Administrative Costs	-122,798	-20,000		-102,798

Attachment 22, F1125-A, Line 5, Other Cost of Goods Sold (ItemizedOtherCostsSchedule)

Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
Communications	18,498,443	14,810,549		3,687,894
Property Taxes	1,959,787	1,170,806		788,981
Employee Benefits	2,339,176	1,738,644		600,532
Travel/lodging	12,586,226	8,747,935		3,838,291
Miscellaneous	-35,605,365	-35,897,829	216,041	76,423
Depreciation	17,936,732	15,593,967		2,342,765
TOTAL	17,714,999	6,164,072	216,041	11,334,886

Attachment 23, F5471 (Foreign Corp #3), Box B, Category of Filer Checkboxes (Category3FilerStatement)

Amount of Indebtedness	Foreign Corp #3 has no indebtedness with any related party
Type of Indebtedness	New acquisition
Name	Hide 'N Seek Foods, Inc.
Address	32 Any Street, Anytown, TX
Identifying Number	11-0000002
Number of Shares	640

Attachment 24, F5471, Sch C, Line 16, Other Deductions (ItemizedOtherDeductionsSchedule2)

Foreign Corporation #1		
Line		Amount
16	Managerial Services	1,448,935

Attachment 25, F5471, Sch F, Line 12(a) & (b), Other Assets (ItemizedOtherAssetsSchedule)

Foreign Corporation #1		
Line		Amount
12a	Intercompany Receivable	17,793,000
12b	Intercompany Receivable	17,793,000

Attachment 26, F5471, Sch F, Line 12(a) & (b), Other Assets (ItemizedOtherAssetsSchedule)

Foreign Corporation #2		
Line		Amount
12a	Intercompany Receivable	4,000,000
12b	Intercompany Receivable	4,000,000

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2012 or tax year beginning <u>Jan. 1</u> , 2012, ending <u>Dec. 31</u> , 20 <u>12</u> ► Information about Form 1120 and its separate instructions is at www.irs.gov/form1120 .	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2012</div>																																																																																
A Check if: 1a Consolidated return (attach Form 851) <input checked="" 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"/>																																																																																		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: center; vertical-align: middle;">TYPE OR PRINT</td> <td style="width:60%;"> Name <u>Hide 'N Seek Foods, Inc.</u> </td> <td style="width:25%;"> B Employer identification number <u>11-0000002</u> </td> </tr> <tr> <td></td> <td> Number, street, and room or suite no. If a P.O. box, see instructions. <u>32 Any Street</u> </td> <td> C Date incorporated <u>06/15/1979</u> </td> </tr> <tr> <td></td> <td> City or town, state, and ZIP code <u>Anytown, TX 77287</u> </td> <td> D Total assets (see instructions) \$ <u>860,788,175</u> </td> </tr> </table>			TYPE OR PRINT	Name <u>Hide 'N Seek Foods, Inc.</u>	B Employer identification number <u>11-0000002</u>		Number, street, and room or suite no. If a P.O. box, see instructions. <u>32 Any Street</u>	C Date incorporated <u>06/15/1979</u>		City or town, state, and ZIP code <u>Anytown, TX 77287</u>	D Total assets (see instructions) \$ <u>860,788,175</u>																																																																							
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Income	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">1a</td> <td style="width:65%;">Gross receipts or sales</td> <td style="width:10%;">1a</td> <td style="width:20%; text-align: right;">496,482,805</td> </tr> <tr> <td>b</td> <td>Returns and allowances</td> <td>1b</td> <td style="text-align: right;">60,233,606</td> </tr> <tr> <td>c</td> <td>Balance. Subtract line 1b from line 1a</td> <td>1c</td> <td style="text-align: right;">436,249,199</td> </tr> <tr> <td>2</td> <td>Cost of goods sold (attach Form 1125-A)</td> <td>2</td> <td style="text-align: right;">287,440,463</td> </tr> <tr> <td>3</td> <td>Gross profit. Subtract line 2 from line 1c</td> <td>3</td> <td style="text-align: right;">148,808,736</td> </tr> <tr> <td>4</td> <td>Dividends (Schedule C, line 19)</td> <td>4</td> <td style="text-align: right;">2,304,041</td> </tr> <tr> <td>5</td> <td>Interest</td> <td>5</td> <td style="text-align: right;">2,948,781</td> </tr> <tr> <td>6</td> <td>Gross rents</td> <td>6</td> <td style="text-align: right;">6,132,695</td> </tr> <tr> <td>7</td> <td>Gross royalties</td> <td>7</td> <td style="text-align: right;">2,707,354</td> </tr> <tr> <td>8</td> <td>Capital gain net income (attach Schedule D (Form 1120))</td> <td>8</td> <td style="text-align: right;">428,512</td> </tr> <tr> <td>9</td> <td>Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)</td> <td>9</td> <td style="text-align: right;">530,308</td> </tr> <tr> <td>10</td> <td>Other income (see instructions—attach statement)</td> <td>10</td> <td style="text-align: right;">50,053,700</td> </tr> <tr> <td>11</td> <td>Total income. Add lines 3 through 10</td> <td>11</td> <td style="text-align: right;">213,914,127</td> </tr> </table>	1a	Gross receipts or sales	1a	496,482,805	b	Returns and allowances	1b	60,233,606	c	Balance. Subtract line 1b from line 1a	1c	436,249,199	2	Cost of goods sold (attach Form 1125-A)	2	287,440,463	3	Gross profit. Subtract line 2 from line 1c	3	148,808,736	4	Dividends (Schedule C, line 19)	4	2,304,041	5	Interest	5	2,948,781	6	Gross rents	6	6,132,695	7	Gross royalties	7	2,707,354	8	Capital gain net income (attach Schedule D (Form 1120))	8	428,512	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	530,308	10	Other income (see instructions—attach statement)	10	50,053,700	11	Total income. Add lines 3 through 10	11	213,914,127																													
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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)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																																																																																
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:35%;">Print/Type preparer's name</td> <td style="width:30%;">Preparer's signature</td> <td style="width:15%;">Date</td> <td style="width:20%;">Check <input checked="" type="checkbox"/> if self-employed</td> <td style="width:20%;">PTIN</td> </tr> <tr> <td>Firm's name ► <u>Electronic Tax Filers, Inc.</u></td> <td></td> <td></td> <td></td> <td><u>P00000001</u></td> </tr> <tr> <td>Firm's address ► <u>100 Efile Drive, Anytown, TX 75231</u></td> <td></td> <td></td> <td>Firm's EIN ► <u>11-0000011</u></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Phone no. <u>512-555-1212</u></td> <td></td> </tr> </table>				Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN	Firm's name ► <u>Electronic Tax Filers, Inc.</u>				<u>P00000001</u>	Firm's address ► <u>100 Efile Drive, Anytown, TX 75231</u>			Firm's EIN ► <u>11-0000011</u>					Phone no. <u>512-555-1212</u>																																																												
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Form 1120 (2012)

Page **2**

Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	2,304,041		
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	2,304,041		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Form **1120** (2012)

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2	29,077,544
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	29,077,544
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d	11,210,037	
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	11,210,037
7	Subtract line 6 from line 4		7	17,867,507
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	17,867,507

Part II—Payments and Refundable Credits

12	2011 overpayment credited to 2012	12	232,650
13	2012 estimated tax payments	13	20,000,000
14	2012 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	20,232,650
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement—see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	20,232,650

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶		
b	Business activity ▶		
c	Product or service ▶		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		✓
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	✓	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		✓

Schedule K Other Information *continued* (see instructions)

				Yes	No
5 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 voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.				✓	
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
Foreign Corp. #1		Uruguay	100%		
Foreign Corp. #2		UK	100%		
Foreign Corp. #3		Canada	64%		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more 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 (iv) below.				✓	
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
Playground Partnership	11-0000025	US	65%		
Card Shark Partnership	11-0000026	US	75%		
Game Over Partnership	11-0000027	US	55%		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)					✓
If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions.					
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?					✓
For rules of attribution, see section 318. If "Yes," enter:					
(i) Percentage owned ▶ and (ii) Owner's country ▶					
(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶					
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/>					
If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/>					
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$					
13 Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?					✓
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$					
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?				✓	
If "Yes," complete and attach Schedule UTP.					
15a Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?					✓
b If "Yes," did or will the corporation file required Forms 1099?					
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					✓
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?					✓
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					✓

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		1,400,129		(1,084,483)
2a	Trade notes and accounts receivable	67,505,582		88,009,947	
b	Less allowance for bad debts	(3,565,083)	63,940,499	(3,429,116)	84,580,831
3	Inventories		96,446,105		131,237,456
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)		58,184,400		
6	Other current assets (attach statement)				17,472,554
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		391,810,173		500,835,921
10a	Buildings and other depreciable assets	165,666,792		191,729,290	
b	Less accumulated depreciation	(114,027,850)	51,638,942	(117,663,548)	74,065,742
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)		3,046,857		3,058,582
13a	Intangible assets (amortizable only)	9,649,921		17,146,830	
b	Less accumulated amortization	(5,122,236)	4,527,685	(6,175,345)	10,971,485
14	Other assets (attach statement)		25,320,662		39,650,087
15	Total assets		696,315,452		860,788,175
Liabilities and Shareholders' Equity					
16	Accounts payable		17,736,997		26,805,004
17	Mortgages, notes, bonds payable in less than 1 year		45,556,804		57,898,678
18	Other current liabilities (attach statement)		47,235,461		56,200,717
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		216,040,151		268,662,559
21	Other liabilities (attach statement)		2,039,040		(269,375)
22	Capital stock: a Preferred stock				
	b Common stock	40,156,378	40,156,378	40,315,772	40,315,772
23	Additional paid-in capital		278,955,000		282,772,118
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		48,595,621		136,104,313
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock		()		(7,701,611)
28	Total liabilities and shareholders' equity		696,315,452		860,788,175

Schedule M-1 Reconciliation of Income (Loss) per Books With Income 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		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains			_____	
4	Income subject to tax not recorded on books this year (itemize): _____			_____	
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____			_____	
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	48,595,621	5	Distributions: a Cash	
2	Net income (loss) per books	80,224,706		b Stock	
3	Other increases (itemize): _____			c Property	
			6	Other decreases (itemize): _____	
			7	Add lines 5 and 6	
		7,283,986	8	Balance at end of year (line 4 less line 7)	
4	Add lines 1, 2, and 3	136,104,313			

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2012 or tax year beginning <u>Jan. 1</u> , 2012, ending <u>Dec. 31</u> , 20 <u>12</u> ► Information about Form 1120 and its separate instructions is at www.irs.gov/form1120 .	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2012</div>
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A Check if: 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"/>	TYPE OR PRINT	Name <u>Hide "N Seek Foods, Inc.</u> Number, street, and room or suite no. If a P.O. box, see instructions. <u>32 Any Street</u> City or town, state, and ZIP code <u>Anytown, TX 77287</u>	B Employer identification number <u>11-0000002</u> C Date incorporated <u>06/15/1979</u> D Total assets (see instructions) \$ <u>754,199,365</u>
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E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			
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Income		1a	<u>472,548,828</u>	
	1a Gross receipts or sales	1a	<u>472,548,828</u>	
	b Returns and allowances	1b	<u>60,233,606</u>	
	c Balance. Subtract line 1b from line 1a			1c <u>412,315,222</u>
	2 Cost of goods sold (attach Form 1125-A)			2 <u>265,912,650</u>
	3 Gross profit. Subtract line 2 from line 1c			3 <u>145,402,572</u>
	4 Dividends (Schedule C, line 19)			4 <u>2,304,041</u>
	5 Interest			5 <u>1,221,456</u>
	6 Gross rents			6 <u>5,016,831</u>
	7 Gross royalties			7 <u>2,707,354</u>
	8 Capital gain net income (attach Schedule D (Form 1120))			8 <u>207,765</u>
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9 <u>528,161</u>
	10 Other income (see instructions—attach statement)			10 <u>(475,221)</u>
	11 Total income. Add lines 3 through 10			11 <u>156,912,959</u>
Deductions (See instructions for limitations on deductions.)				
	12 Compensation of officers (see instructions—attach Form 1125-E)			12 <u>3,563,291</u>
	13 Salaries and wages (less employment credits)			13 <u>28,833,991</u>
	14 Repairs and maintenance			14 <u>560,968</u>
	15 Bad debts			15 <u>374,049</u>
	16 Rents			16 <u>3,044,789</u>
	17 Taxes and licenses			17 <u>4,174,822</u>
	18 Interest			18 <u>21,413,314</u>
	19 Charitable contributions			19 <u>117,353</u>
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20 <u>1,469,944</u>
	21 Depletion			21
	22 Advertising			22 <u>1,837,525</u>
	23 Pension, profit-sharing, etc., plans			23 <u>2,006,997</u>
	24 Employee benefit programs			24 <u>3,120,938</u>
	25 Domestic production activities deduction (attach Form 8903)			25
	26 Other deductions (attach statement)			26 <u>52,982,935</u>
	27 Total deductions. Add lines 12 through 26			27 <u>123,500,916</u>
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.			28 <u>33,412,043</u>
	29a Net operating loss deduction (see instructions)	29a		
	b Special deductions (Schedule C, line 20)	29b		
	c Add lines 29a and 29b			29c
Tax, Refundable Credits, and Payments				
	30 Taxable income. Subtract line 29c from line 28 (see instructions)			30 <u>33,412,043</u>
	31 Total tax (Schedule J, Part I, line 11)			31
	32 Total payments and refundable credits (Schedule J, Part II, line 21)			32
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			33
	34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed			34
	35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid			35
	36 Enter amount from line 35 you want: Credited to 2013 estimated tax ► Refunded ►			36

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 _____ Date _____	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Paid Preparer Use Only	Print/Type preparer's name Firm's name ► <u>Electronic Tax Filers, Inc.</u> Firm's address ► <u>100 Efile Drive, Anytown, TX 75231</u>	Preparer's signature Date	Check <input type="checkbox"/> if self-employed Firm's EIN ► <u>11-0000011</u> Phone no. <u>512-555-1212</u>	PTIN <u>P00000001</u>
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Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	2,304,041		
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	2,304,041		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II—Payments and Refundable Credits

12	2011 overpayment credited to 2012	12		
13	2012 estimated tax payments	13		
14	2012 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15		
16	Tax deposited with Form 7004	16		
17	Withholding (see instructions)	17		
18	Total payments. Add lines 15, 16, and 17	18		
19	Refundable credits from:			
a	Form 2439	19a		
b	Form 4136	19b		
c	Form 8827, line 8c	19c		
d	Other (attach statement—see instructions)	19d		
20	Total credits. Add lines 19a through 19d	20		
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21		

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 311900		
b	Business activity ▶ Food Manufacturing		
c	Product or service ▶ Coffee		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ Hide 'N Seek Foods Inc. 11-0000002	✓	
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	✓	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		✓

Schedule K Other Information *continued* (see instructions)

				Yes	No
5 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 voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.				✓	
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
Foreign Corp. #1		Uruguay	100%		
Foreign Corp. #2		UK	100%		
Foreign Corp. #3		Canada	64%		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more 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 (iv) below.				✓	
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
Playground Partnership	11-0000025		65%		
Card Shark Partnership	11-0000026		75%		
Game Over Partnership	11-0000027		55%		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)					✓
If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions.					
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?					✓
For rules of attribution, see section 318. If "Yes," enter:					
(i) Percentage owned ▶ and (ii) Owner's country ▶					
(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶					
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/>					
If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/>					
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$					
13 Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?					✓
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$					
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?				✓	
If "Yes," complete and attach Schedule UTP.					
15a Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?					✓
b If "Yes," did or will the corporation file required Forms 1099?					
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					✓
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?					✓
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					✓

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		1,007,632		(656,358)
2a	Trade notes and accounts receivable	61,338,984		77,847,052	
b	Less allowance for bad debts	(3,456,187)	57,882,797	(3,257,116)	74,589,936
3	Inventories		91,068,584		122,533,781
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)		43,419,099		43,204,385
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		215,395,809		238,370,653
10a	Buildings and other depreciable assets	149,325,880		171,069,482	
b	Less accumulated depreciation	(107,763,377)	41,562,503	(110,024,100)	61,045,382
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)		2,866,974		2,878,699
13a	Intangible assets (amortizable only)	217,580		6,776,830	
b	Less accumulated amortization	(217,580)		(713,960)	6,062,870
14	Other assets (attach statement)		147,597,496		206,170,017
15	Total assets		600,800,894		754,199,365
Liabilities and Shareholders' Equity					
16	Accounts payable		15,395,065		23,566,145
17	Mortgages, notes, bonds payable in less than 1 year		44,590,755		39,504,569
18	Other current liabilities (attach statement)		43,118,783		95,672,392
19	Loans from shareholders				266,363,796
20	Mortgages, notes, bonds payable in 1 year or more		214,114,169		(525,689)
21	Other liabilities (attach statement)		1,916,735		
22	Capital stock: a Preferred stock			39,747,663	
	b Common stock	39,588,269	39,588,269	272,285,866	312,033,529
23	Additional paid-in capital		268,468,748		
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		(26,391,630)		25,286,234
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock		()		(7,701,611)
28	Total liabilities and shareholders' equity		600,800,894		754,199,365

Schedule M-1 Reconciliation of Income (Loss) per Books With Income 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		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains			_____	
4	Income subject to tax not recorded on books this year (itemize): _____			_____	
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____			_____	
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	(26,391,630)	5	Distributions: a Cash	
2	Net income (loss) per books	41,417,930		b Stock	
3	Other increases (itemize): _____			c Property	
			6	Other decreases (itemize): _____	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	10,259,934	8	Balance at end of year (line 4 less line 7)	25,286,234
		25,286,234			

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2012 or tax year beginning _____, 2012, ending _____, 20____ ► Information about Form 1120 and its separate instructions is at www.irs.gov/form1120 .	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2012</div>
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A Check if: 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"/>	TYPE OR PRINT	Name The Greek Playhouse Number, street, and room or suite no. If a P.O. box, see instructions. 60 Any Street City or town, state, and ZIP code Anytown, TX 78621	B Employer identification number 11-0000012 C Date incorporated 06/15/1979 D Total assets (see instructions) \$ 47,724,050
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E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change	
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Income		1a	1b		1c	
	1a Gross receipts or sales	530,446				
	b Returns and allowances					
	c Balance. Subtract line 1b from line 1a				530,446	
	2 Cost of goods sold (attach Form 1125-A)				315,431	
	3 Gross profit. Subtract line 2 from line 1c				215,015	
	4 Dividends (Schedule C, line 19)					
	5 Interest					
	6 Gross rents					
	7 Gross royalties					
	8 Capital gain net income (attach Schedule D (Form 1120))				220,747	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)				2,147	
	10 Other income (see instructions—attach statement)				220,747	
	11 Total income. Add lines 3 through 10				658,656	

Deductions (See instructions for limitations on deductions.)		12a	12b		12c	
	12 Compensation of officers (see instructions—attach Form 1125-E)					
	13 Salaries and wages (less employment credits)				128,917	
	14 Repairs and maintenance				1,568	
	15 Bad debts					
	16 Rents				7,150	
	17 Taxes and licenses					
	18 Interest				2,142	
	19 Charitable contributions				15,602	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)				7,603	
	21 Depletion					
	22 Advertising				1,943	
	23 Pension, profit-sharing, etc., plans					
	24 Employee benefit programs					
	25 Domestic production activities deduction (attach Form 8903)					
	26 Other deductions (attach statement)				100,753	
	27 Total deductions. Add lines 12 through 26				265,678	
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.				392,978	
	29a Net operating loss deduction (see instructions)					
	b Special deductions (Schedule C, line 20)					
	c Add lines 29a and 29b					

Tax, Refundable Credits, and Payments		29a	29b		29c	
	30 Taxable income. Subtract line 29c from line 28 (see instructions)				392,978	
	31 Total tax (Schedule J, Part I, line 11)					
	32 Total payments and refundable credits (Schedule J, Part II, line 21)					
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>					
	34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed					
	35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid					
	36 Enter amount from line 35 you want: Credited to 2013 estimated tax <input checked="" type="checkbox"/> Refunded <input type="checkbox"/>					

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 _____ Date _____	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Paid Preparer Use Only	Print/Type preparer's name Firm's name ► Electronic Tax Filers, Inc. Firm's address ► 100 Efile Drive, Anytown, TX 75231	Preparer's signature Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00000001 Firm's EIN ► 11-0000011 Phone no. 512-555-1212
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Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II—Payments and Refundable Credits

12	2011 overpayment credited to 2012	12		
13	2012 estimated tax payments	13		
14	2012 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15		
16	Tax deposited with Form 7004	16		
17	Withholding (see instructions)	17		
18	Total payments. Add lines 15, 16, and 17	18		
19	Refundable credits from:			
a	Form 2439	19a		
b	Form 4136	19b		
c	Form 8827, line 8c	19c		
d	Other (attach statement—see instructions)	19d		
20	Total credits. Add lines 19a through 19d	20		
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21		

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 711100		
b	Business activity ▶ Performing Arts Company		
c	Product or service ▶		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ Hide 'N Seek Foods Inc. 11-0000002	✓	
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		✓
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		✓

Schedule K Other Information *continued* (see instructions)

				Yes	No
5 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 voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					✓
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more 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 (iv) below.					✓
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
For Testing Purposes					
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					✓
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____					✓
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ _____					
13 Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ _____					✓
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.					✓
15a Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?					✓
b If "Yes," did or will the corporation file required Forms 1099?					
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					✓
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?					✓
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					✓

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		1,000		212,850
2a	Trade notes and accounts receivable	42,165		259,054	
b	Less allowance for bad debts	()	42,165	(25,000	234,054
3	Inventories		54,176		60,505
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)		1,522,051		91,179
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		2,629,421		9,960,169
10a	Buildings and other depreciable assets	4,019,637		4,020,785	
b	Less accumulated depreciation	(3,867,420	152,217	(3,875,213	145,572
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)		179,883		179,883
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)		28,107,508		36,839,838
15	Total assets		32,688,421		47,724,050
Liabilities and Shareholders' Equity					
16	Accounts payable		6,871,682		5,984,391
17	Mortgages, notes, bonds payable in less than 1 year		966,049		17,341,428
18	Other current liabilities (attach statement)		1,800,434		1,801,000
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		1,925,982		1,902,064
21	Other liabilities (attach statement)		122,305		256,314
22	Capital stock: a Preferred stock				
	b Common stock	242,495	242,495	242,495	242,495
23	Additional paid-in capital		8,025,437		8,025,437
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		12,734,037		12,170,921
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity		32,688,421		47,724,050

Schedule M-1 Reconciliation of Income (Loss) per Books With Income 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		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains			_____	
4	Income subject to tax not recorded on books this year (itemize): _____			_____	
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____			_____	
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	12,734,037	5	Distributions: a Cash	
2	Net income (loss) per books	2,608,349		b Stock	
3	Other increases (itemize): _____			c Property	
			6	Other decreases (itemize): _____	
		(3,171,465)	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	12,170,921	8	Balance at end of year (line 4 less line 7)	12,170,921

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2012 or tax year beginning <u>Jan. 1</u> , 2012, ending <u>Dec. 31</u> , 20 <u>12</u> ► Information about Form 1120 and its separate instructions is at www.irs.gov/form1120 .	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2012</div>
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A Check if: 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"/>	TYPE OR PRINT	Name <u>Acme Food Corp.</u> Number, street, and room or suite no. If a P.O. box, see instructions. <u>61 Any Street</u> City or town, state, and ZIP code <u>Anytown, TX 78621</u>	B Employer identification number <u>11-0000013</u> C Date incorporated <u>06/15/1979</u> D Total assets (see instructions) \$ <u>58,864,760</u>
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E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			
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Income		1a	<u>24,403,531</u>	
	1a Gross receipts or sales	1a	<u>24,403,531</u>	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a	1c	<u>24,403,531</u>	
	2 Cost of goods sold (attach Form 1125-A)	2	<u>21,212,382</u>	
	3 Gross profit. Subtract line 2 from line 1c	3	<u>3,191,149</u>	
	4 Dividends (Schedule C, line 19)	4		
	5 Interest	5	<u>1,727,325</u>	
	6 Gross rents	6	<u>1,115,864</u>	
	7 Gross royalties	7		
	8 Capital gain net income (attach Schedule D (Form 1120))	8		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9		
	10 Other income (see instructions—attach statement)	10	<u>50,308,174</u>	
	11 Total income. Add lines 3 through 10	11	<u>56,342,512</u>	

Deductions (See instructions for limitations on deductions.)				
	12 Compensation of officers (see instructions—attach Form 1125-E)	12	<u>2,023,917</u>	
	13 Salaries and wages (less employment credits)	13	<u>35,556</u>	
	14 Repairs and maintenance	14	<u>4,719</u>	
	15 Bad debts	15	<u>421,651</u>	
	16 Rents	16	<u>1,551,702</u>	
	17 Taxes and licenses	17	<u>19,262</u>	
	18 Interest	18	<u>15,814</u>	
	19 Charitable contributions	19	<u>178,987</u>	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20		
	21 Depletion	21		
	22 Advertising	22	<u>30,731</u>	
	23 Pension, profit-sharing, etc., plans	23	<u>220,417</u>	
	24 Employee benefit programs	24	<u>168,604</u>	
	25 Domestic production activities deduction (attach Form 8903)	25		
	26 Other deductions (attach statement)	26	<u>2,397,475</u>	
	27 Total deductions. Add lines 12 through 26	27	<u>7,068,835</u>	
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28	<u>49,273,677</u>	
	29a Net operating loss deduction (see instructions)	29a		
	b Special deductions (Schedule C, line 20)	29b		
	c Add lines 29a and 29b	29c		

Tax, Refundable Credits, and Payments				
	30 Taxable income. Subtract line 29c from line 28 (see instructions)	30	<u>49,273,677</u>	
	31 Total tax (Schedule J, Part I, line 11)	31		
	32 Total payments and refundable credits (Schedule J, Part II, line 21)	32		
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	33		
	34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34		
	35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35		
	36 Enter amount from line 35 you want: Credited to 2013 estimated tax <input checked="" type="checkbox"/> Refunded <input type="checkbox"/>	36		

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 _____

Paid Preparer Use Only	Print/Type preparer's name _____	Preparer's signature _____	Date _____	Check <input checked="" type="checkbox"/> if self-employed	PTIN <u>P00000001</u>
	Firm's name ► <u>Electronic Tax Filers, Inc.</u>			Firm's EIN ► <u>11-0000011</u>	
	Firm's address ► <u>100 Efile Drive, Anytown, TX 75231</u>			Phone no. <u>512-555-1212</u>	

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II—Payments and Refundable Credits

12	2011 overpayment credited to 2012	12		
13	2012 estimated tax payments	13		
14	2012 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15		
16	Tax deposited with Form 7004	16		
17	Withholding (see instructions)	17		
18	Total payments. Add lines 15, 16, and 17	18		
19	Refundable credits from:			
a	Form 2439	19a		
b	Form 4136	19b		
c	Form 8827, line 8c	19c		
d	Other (attach statement—see instructions)	19d		
20	Total credits. Add lines 19a through 19d	20		
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21		

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 111900		
b	Business activity ▶ Crop Production		
c	Product or service ▶		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ Hide 'N Seek Foods Inc. 11-0000002	✓	
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		✓
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		✓

Schedule K Other Information *continued* (see instructions)

				Yes	No
5 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 voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					✓
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more 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 (iv) below.					✓
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					✓
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____					✓
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ _____					
13 Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ _____					✓
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.					✓
15a Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?					✓
b If "Yes," did or will the corporation file required Forms 1099?					
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					✓
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?					✓
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					✓

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		391,497		(640,975)
2a	Trade notes and accounts receivable	6,124,433		9,903,841	
b	Less allowance for bad debts	(108,896)	6,015,537	(147,000)	9,756,841
3	Inventories		5,323,345		8,643,170
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)		13,243,250		(25,823,010)
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		173,784,943		252,505,099
10a	Buildings and other depreciable assets	12,321,275		16,639,023	
b	Less accumulated depreciation	(2,397,053)	9,924,222	(3,764,239)	12,874,788
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	9,432,341		10,370,000	
b	Less accumulated amortization	(4,904,656)	4,527,685	(5,461,389)	4,908,615
14	Other assets (attach statement)		(150,384,342)		(203,359,768)
15	Total assets		62,826,137		58,864,760
Liabilities and Shareholders' Equity					
16	Accounts payable		(4,529,750)		(2,745,532)
17	Mortgages, notes, bonds payable in less than 1 year				1,052,681
18	Other current liabilities (attach statement)		2,316,244		(41,272,675)
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				396,699
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock				
	b Common stock	325,614	325,614	325,614	325,614
23	Additional paid-in capital		2,460,815		2,460,815
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		62,253,214		98,647,158
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity		62,826,137		58,864,760

Schedule M-1 Reconciliation of Income (Loss) per Books With Income 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		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains			_____	
4	Income subject to tax not recorded on books this year (itemize): _____			_____	
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____			_____	
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	62,253,214	5	Distributions: a Cash	
2	Net income (loss) per books	36,198,427		b Stock	
3	Other increases (itemize): _____			c Property	
			6	Other decreases (itemize): _____	
			7	Add lines 5 and 6	
		195,517	8	Balance at end of year (line 4 less line 7)	98,647,158
4	Add lines 1, 2, and 3	98,647,158			

**SCHEDULE D
(Form 1120)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.▶ Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2012

Name Hide 'N Seek Foods, Inc. - Consolidated	Employer identification number 11-0000002
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Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I .				
2 Short-term totals from all Forms 8949 with box B checked in Part I .				
3 Short-term totals from all Forms 8949 with box C checked in Part I .				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6 ()	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column h.			7	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II .	679,930	(355,300)		324,630
9 Long-term totals from all Forms 8949 with box B checked in Part II .				
10 Long-term totals from all Forms 8949 with box C checked in Part II .				
11 Enter gain from Form 4797, line 7 or 9			11	103,882
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions (see instructions)			14	
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column h			15	428,512

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	428,512
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	428,512

Note. If losses exceed gains, see **Capital losses** in the instructions.

**SCHEDULE D
(Form 1120)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.▶ Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2012

Name

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.				
1 Short-term totals from all Forms 8949 with box A checked in Part I .				
2 Short-term totals from all Forms 8949 with box B checked in Part I .				
3 Short-term totals from all Forms 8949 with box C checked in Part I .				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column h.				7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.				
8 Long-term totals from all Forms 8949 with box A checked in Part II .	359,183	(255,300)		103,883
9 Long-term totals from all Forms 8949 with box B checked in Part II .				
10 Long-term totals from all Forms 8949 with box C checked in Part II .				
11 Enter gain from Form 4797, line 7 or 9				11 103,882
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions (see instructions)				14
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column h				15 207,765

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	207,765
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	207,765

Note. If losses exceed gains, see **Capital losses** in the instructions.

**SCHEDULE D
(Form 1120)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.▶ Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2012

Name The Greek Playhouse	Employer identification number 11-0000012
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Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I .				
2 Short-term totals from all Forms 8949 with box B checked in Part I .				
3 Short-term totals from all Forms 8949 with box C checked in Part I .				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6 ()	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column h.			7	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II .	320,747	(100,000)		220,747
9 Long-term totals from all Forms 8949 with box B checked in Part II .				
10 Long-term totals from all Forms 8949 with box C checked in Part II .				
11 Enter gain from Form 4797, line 7 or 9			11	0
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions (see instructions)			14	
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column h			15	220,747

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	220,747
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	220,747

Note. If losses exceed gains, see **Capital losses** in the instructions.

OMB No. 1545-0123

- ▶ Attach to Form 1120.
- ▶ See instructions on page 2.

Employer identification number (EIN)

11-0000002

**SCHEDULE M-3
(Form 1120)**Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More**► Attach to Form 1120 or 1120-C. ► Information about Schedule M-3 (Form 1120) and its
separate instructions is available at www.irs.gov/form1120.

OMB No. 1545-0123

2012

Name of corporation (common parent, if consolidated return)

Hide 'N Seek Foods, Inc. - Consolidated

Employer identification number

11-0000002

- Check applicable box(es): (1) ☐ Non-consolidated return (2) ☒ Consolidated return (Form 1120 only)
- (3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☒ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☒ **No.**
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☒ **No.**
- 3a** Is any of the corporation's voting common stock publicly traded?
☒ **Yes.**
☐ **No.** If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock
- | | |
|--|-------------------------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a 82,461,378 |
| b Indicate accounting standard used for line 4a (see instructions):
(1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) <u> </u> | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a (2,304,041) |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b 105,264 |
| 6a Net income from nonincludible U.S. entities (attach statement) | 6a () |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b |
| 7a Net income (loss) of other includible foreign disregarded entities (attach statement) | 7a |
| b Net income (loss) of other includible U.S. disregarded entities (attach statement) | 7b |
| c Net income (loss) of other includible entities (attach statement) | 7c |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 (37,895) |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 |
| 10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) | 10a |
| b Other statutory accounting adjustments to reconcile to line 11 (attach statement) | 10b |
| c Other adjustments to reconcile to amount on line 11 (attach statement) | 10c |
| 11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10.
Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2. | 11 80,224,706 |
| 12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. | |

	Total Assets	Total Liabilities
a Included on Part I, line 4	885,736,109	409,799,286
b Removed on Part I, line 5	24,947,934	501,703
c Removed on Part I, line 6		
d Included on Part I, line 7		

FORM 1120 TEST SCENARIO 2

Schedule M-3 (Form 1120) 2012

Page **2**

Name of corporation (common parent, if consolidated return)

Hide 'N Seek Foods, Inc. - Consolidated

Employer identification number

11-0000002

Check applicable box(es): (1) ☒ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions		2,304,041		2,304,041
4 Section 78 gross-up				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships	59,338,000	(8,778,562)		50,559,438
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions (attach statement)				
13 Interest income (attach Form 8916-A)	1,032,236	1,916,545		2,948,781
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (attach Form 8916-A)	(278,001,856)	(9,438,607)		(287,440,463)
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	(39,914)		39,914	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		207,765		207,765
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		530,308		530,308
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)	1,710,800	(4,032,268)		(2,321,468)
26 Total income (loss) items. Combine lines 1 through 25	(215,960,734)	(17,290,778)	39,914	(233,211,598)
27 Total expense/deduction items (from Part III, line 38)	(109,192,583)	9,009,599	11,095,257	(89,087,727)
28 Other items with no differences	405,378,023			405,378,023
29a Mixed groups, see instructions. All others, combine lines 26 through 28	80,224,706	(8,281,179)	11,135,171	83,078,698
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	80,224,706	(8,281,179)	11,135,171	83,078,698

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2012

FORM 1120 TEST SCENARIO 2

Schedule M-3 (Form 1120) 2012

Page **3**

Name of corporation (common parent, if consolidated return)

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Check applicable box(es): (1) ☒ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	16,001,211		(16,001,211)	
2 U.S. deferred income tax expense	(145,423)		145,423	
3 State and local current income tax expense	5,059,930	666,594		5,726,524
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (attach Form 8916-A)	21,363,522	71,196		21,434,718
9 Stock option expense			6,214,608	6,214,608
10 Other equity-based compensation				
11 Meals and entertainment	2,683,589		(1,524,280)	1,159,309
12 Fines and penalties	5,204		(5,204)	
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	2,227,414			2,227,414
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property	73,362		75,407	148,769
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs	971,988	1,445,968		2,417,956
29 Section 198 environmental remediation costs				
30 Depletion				
31 Depreciation	1,651,217	5,317		1,656,534
32 Bad debt expense	433,028	(54,260)		378,768
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Other expense/deduction items with differences (attach statement)	58,867,541	(11,144,414)		47,723,127
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	109,192,583	(9,009,599)	(11,095,257)	89,087,727

Schedule M-3 (Form 1120) 2012

FORM 1120 TEST SCENARIO 2

Schedule M-3 (Form 1120) 2012

Page **2**

Name of corporation (common parent, if consolidated return)

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Check applicable box(es): (1) ☐ Consolidated group (2) ☒ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions		2,304,041		2,304,041
4 Section 78 gross-up				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships		(59,869)		(59,869)
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions (attach statement)				
13 Interest income (attach Form 8916-A)	1,221,456			1,221,456
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (attach Form 8916-A)	(256,751,409)	(9,161,241)		(265,912,650)
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	(43,256)		43,256	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		207,765		207,765
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		528,161		528,161
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)	977,052	(3,206,156)		(2,229,104)
26 Total income (loss) items. Combine lines 1 through 25	(254,596,157)	(9,387,299)	43,256	(263,940,200)
27 Total expense/deduction items (from Part III, line 38)	(85,001,618)	(1,678,423)	3,046,579	(83,633,462)
28 Other items with no differences	380,985,705			380,985,705
29a Mixed groups, see instructions. All others, combine lines 26 through 28	41,387,930	(11,065,722)	3,089,835	33,412,043
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	41,387,930	(11,065,722)	3,089,835	33,412,043

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2012

FORM 1120 TEST SCENARIO 2

Schedule M-3 (Form 1120) 2012

Page **3**

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)				
Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (attach Form 8916-A)				
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment				
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs				
29 Section 198 environmental remediation costs				
30 Depletion				
31 Depreciation				
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Other expense/deduction items with differences (attach statement)				
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive				

FORM 1120 TEST SCENARIO 2

Schedule M-3 (Form 1120) 2012

Page **2**

Name of corporation (common parent, if consolidated return)

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☒ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

The Greek Playhouse

Employer identification number

11-0000012

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Section 78 gross-up				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships		220,747		220,747
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions (attach statement)				
13 Interest income (attach Form 8916-A)	(664,423)	664,423		
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (attach Form 8916-A)	(315,431)			(315,431)
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	2,147		(2,147)	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		2,147		2,147
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)	7,844	(7,844)		
26 Total income (loss) items. Combine lines 1 through 25	(969,863)	879,473	(2,147)	(92,537)
27 Total expense/deduction items (from Part III, line 38)	3,272,141	(3,907,654)	554,210	(81,303)
28 Other items with no differences	346,071			346,071
29a Mixed groups, see instructions. All others, combine lines 26 through 28	2,648,349	(3,028,181)	552,063	172,231
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	2,648,349	(3,028,181)	552,063	172,231

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2012

FORM 1120 TEST SCENARIO 2

Schedule M-3 (Form 1120) 2012

Page **3**

Name of corporation (common parent, if consolidated return)

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☒ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

The Greek Playhouse

Employer identification number

11-0000012

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	502,343		(502,343)	
2 U.S. deferred income tax expense	(4,565)		4,565	
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (attach Form 8916-A)	2,142			2,142
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment	74,715		(72,246)	2,469
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property	(212)		15,814	15,814
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs	(8,288)	8,288		
29 Section 198 environmental remediation costs				
30 Depletion				
31 Depreciation	2,286	5,317		7,603
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Other expense/deduction items with differences (attach statement)	(3,840,562)	3,894,049		53,487
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	(3,272,141)	3,907,654	(554,210)	81,303

Schedule M-3 (Form 1120) 2012

FORM 1120 TEST SCENARIO 2

Schedule M-3 (Form 1120) 2012

Page **2**

Name of corporation (common parent, if consolidated return)

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☒ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Acme Food Corp.

Employer identification number

11-0000013

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Section 78 gross-up				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships	59,338,000	(8,939,440)		50,398,560
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions (attach statement)				1,727,325
13 Interest income (attach Form 8916-A)	475,203	1,252,122		
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (attach Form 8916-A)	(20,935,016)	(277,366)		(21,212,382)
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	1,195		(1,195)	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)	725,904	818,268		(92,364)
26 Total income (loss) items. Combine lines 1 through 25	39,605,286	(8,782,952)	(1,195)	30,821,139
27 Total expense/deduction items (from Part III, line 38)	(27,463,106)	14,595,676	7,494,468	(5,372,962)
28 Other items with no differences	24,046,247			24,046,247
29a Mixed groups, see instructions. All others, combine lines 26 through 28	36,188,427	5,812,724	7,493,273	49,494,424
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	36,188,427	5,812,724	7,493,273	49,494,424

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2012

FORM 1120 TEST SCENARIO 2

Schedule M-3 (Form 1120) 2012

Page **3**

Name of corporation (common parent, if consolidated return)

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☒ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Acme Food Corp.

Employer identification number

11-0000013**Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	7,381,168		(7,381,168)	
2 U.S. deferred income tax expense	(67,082)		67,082	
3 State and local current income tax expense	708,395	843,307		1,551,702
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (attach Form 8916-A)	19,262			19,262
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment	246,816		(194,215)	52,601
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	220,417			220,417
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property	1,981		13,833	15,814
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs	460,869	(125,519)		335,350
29 Section 198 environmental remediation costs				
30 Depletion				
31 Depreciation	178,987			178,987
32 Bad debt expense	98,778	(94,059)		4,719
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Other expense/deduction items with differences (attach statement)	18,213,515	(15,219,405)		2,994,110
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	27,463,106	(14,595,676)	(7,494,468)	5,372,962

Schedule M-3 (Form 1120) 2012

SCHEDULE N
(Form 1120)**Foreign Operations of U.S. Corporations**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.
▶ Information about Schedule N (Form 1120) and its instructions is available at www.irs.gov/form1120.**2012**

Name

Hide 'N Seek Foods, Inc.

Employer identification number (EIN)

11-0000002

Foreign Operations Information

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		✓
b Enter the number of Forms 8858 attached to the tax return ▶		
2 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶		
3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? If "Yes," see instructions for required statement.		✓
4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) If "Yes," attach Form 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.	✓	
b Enter the number of Forms 5471 attached to the tax return ▶ 3		
5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the corporation may have to file Form 3520 , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		✓
6a At any time during the 2012 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.		✓
b If "Yes," enter the name of the foreign country ▶		
7a Is the corporation claiming the extraterritorial income exclusion? If "Yes," attach a separate Form 8873 , Extraterritorial Income Exclusion, for each transaction or group of transactions.		✓
b Enter the number of Forms 8873 attached to the tax return ▶		
c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$		

Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Who Must File

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. possession may have to file Schedule N. If the corporation answers "Yes" to any of the questions above, attach Schedule N and the applicable forms and schedules to the corporation's income tax return.

Question 1a

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

Tax owner of an FDE. The tax owner of an FDE is the person that is treated as owning the assets and liabilities of the FDE for purposes of U.S. income tax law.A corporation that is the tax owner of an FDE is generally required to attach Form 8858 to its return. However, if the **Exception** below applies, the corporation should attach a statement (described below) in lieu of Form 8858.

Uncertain Tax Position Statement

OMB No. 1545-0123

▶ **File with Form 1120, 1120-F, 1120-L, or 1120-PC.**
▶ **See separate instructions.**

20**12**

EIN of entity

11-0000002

This Part I, Schedule UTP (Form 1120) is page 1 of 1 Part I pages.

Uncertain Tax Positions for the Current Tax Year. See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) ☐

[illegible]

EIN of entity

This Part II, Schedule UTP (Form 1120) is page of Part II pages.

See instructions for how to complete columns (a) through (h). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) ☐

[illegible]

EIN of entity

11-0000002

This Part III, Schedule UTP (Form 1120) is page 1 of 1 Part III pages.

Concise Descriptions of UTPs. Indicate the corresponding UTP number from Parts I and II, column (a). Use as many Part III pages as necessary (see instructions).

[illegible]

Form **851**(Rev. December 2010)
Department of the Treasury
Internal Revenue Service**Affiliations Schedule**► **File with each consolidated income tax return.**

OMB No. 1545-0025

For tax year ending **December 31**, **2012**

Name of common parent corporation

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Number, street, and room or suite no. If a P.O. box, see instructions.

32 Any Street

City or town, state, and ZIP code

Anytown, TX 77287**Part I Overpayment Credits, Estimated Tax Payments, and Tax Deposits** (see instructions)

Corp. No.	Name and address of corporation	Employer identification number	Portion of overpayment credits and estimated tax payments	Portion of tax deposited with Form 7004
1	Common parent corporation		10,000,000	
	Subsidiary corporations:			
2	The Greek Playhouse, 60 Any Street, Anytown, TX 78621	11-0000012	5,132,650	
3	Acme Food Corp, 61 Any Street, Anytown, TX 78621	11-0000013	5,100,000	
4				
5				
6				
7				
8				
9				
10				
Totals (Must equal amounts shown on the consolidated tax return.)				

Part II Principal Business Activity, Voting Stock Information, Etc. (see instructions)

Corp. No.	Principal business activity (PBA)	PBA Code No.	Did the subsidiary make any nondividend distributions?		Stock holdings at beginning of year			
			Yes	No	Number of shares	Percent of voting power	Percent of value	Owned by corporation no.
1	Common parent corporation Food Manufacturing	311900						
	Subsidiary corporations:							
2	Performing Arts Company	711100		✓	100	100 %	100 %	
3	Crop Production	111900		✓	100	100 %	100 %	
4						%	%	
5						%	%	
6						%	%	
7						%	%	
8						%	%	
9						%	%	
10						%	%	

Part III Changes in Stock Holdings During the Tax Year

Corp. No.	Name of corporation	Share- holder of Corpora- tion No.	Date of transaction	(a) Changes		(b) Shares held after changes described in column (a)	
				Number of shares acquired	Number of shares disposed of	Percent of voting power	Percent of value
2	The Greek Playhouse	1	11/15/11	1,000		100 %	100 %
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%

- (c) If any transaction listed above caused a transfer of a share of subsidiary stock (defined to include dispositions and deconsolidations), did the share's basis exceed its value at the time of the transfer? See instructions ☐ Yes ☒ No
- (d) Did any share of subsidiary stock become worthless within the meaning of section 165 (taking into account the provisions of Regulations section 1.1502-80(c)) during the taxable year? See instructions ☐ Yes ☒ No
- (e) If the equitable owners of any capital stock shown above were other than the holders of record, provide details of the changes.

- (f) If additional stock was issued, or if any stock was retired during the year, list the dates and amounts of these transactions.

Part IV Additional Stock Information (see instructions)

- 1** During the tax year, did the corporation have more than one class of stock outstanding? ☐ Yes ☒ No
If "Yes," enter the name of the corporation and list and describe each class of stock.

Corp. No.	Name of corporation	Class of stock

- 2** During the tax year, was there any member of the consolidated group that reaffiliated within 60 months of disaffiliation? ☐ Yes ☒ No
If "Yes," enter the name of the corporation(s) and explain the circumstances.

Corp. No.	Name of corporation	Explanation

- 3** During the tax year, was there any arrangement in existence by which one or more persons that were not members of the affiliated group could acquire any stock, or acquire any voting power without acquiring stock, in the corporation, other than a de minimis amount, from the corporation or another member of the affiliated group? ☐ Yes ☒ No
If "Yes," enter the name of the corporation and see the instructions for the percentages to enter in columns (a), (b), and (c).

Corp. No.	Name of corporation	(a) Percent of value	(b) Percent of outstanding voting stock	(c) Percent of voting power
		%	%	%
		%	%	%
		%	%	%
		%	%	%

Corp. No.	(d) Provide a description of any arrangement.

Form **1122**
(Rev. December 2003)
Department of the Treasury
Internal Revenue Service

Authorization and Consent of Subsidiary Corporation To Be Included in a Consolidated Income Tax Return

► Attach to the consolidated income tax return.

For the calendar year 20 **11**, or other tax year beginning , 20 and ending , 20

Name The Greek Playhouse	Employer identification number 11 0000012
------------------------------------	---

Number, street, and room or suite no.

60 Any Street

City or town, state, and ZIP code

Anytown, TX 78621

Name of parent corporation

Hide 'N Seek Foods, Inc.

Employer identification number

11 0000002

The subsidiary corporation named above authorizes its parent corporation to include it in a consolidated return for the tax year indicated and for each subsequent year the group must file a consolidated return under the applicable regulations. If the parent corporation does not file a consolidated return on

behalf of the subsidiary, the subsidiary authorizes the Commissioner of the Internal Revenue Service or an IRS official to do so.

The subsidiary consents to be bound by the provisions of the consolidated return regulations.

**Sign
Here**

Under penalties of perjury, I declare that the subsidiary named above has authorized me to sign this form on its behalf, that I have examined this form and the information contained herein, and to the best of my knowledge and belief, it is true, correct, and complete.



Signature of subsidiary officer

Date



Assistant Treasurer

Title

Instructions for the subsidiary corporation. Complete and submit an original, signed Form 1122 to the common parent corporation of the consolidated group for the first tax year the subsidiary consents to be included in the group's consolidated income tax return.

Instructions for the parent corporation filing the consolidated return. The common parent corporation of a consolidated group must attach a separate Form 1122 to the group's consolidated income tax return for each subsidiary

corporation for the first tax year each subsidiary consents to be included in the consolidated return. Attach to the consolidated return either the signed Form 1122 or an unsigned version containing the same information stated on the signed form. If the parent corporation submits an unsigned Form 1122, it must retain the original, signed form in its records.



Form **1125-A****Cost of Goods Sold**

(December 2011)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-XXXX

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

Name Hide 'N Seek Foods, Inc. - Consolidated		Employer identification number 11-0000002	
1	Inventory at beginning of year	1	96,446,105
2	Purchases	2	240,726,374
3	Cost of labor	3	63,913,239
4	Additional section 263A costs (attach schedule)	4	-122,798
5	Other costs (attach schedule)	5	17,714,999
6	Total. Add lines 1 through 5	6	418,677,919
7	Inventory at end of year	7	131,237,456
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	287,440,463

9a Check all methods used for valuing closing inventory:

(i) ☒ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶ _____

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** _____

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☒ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55988R

Form **1125-A** (12-2011)

DRAFT AS OF
March 7, 2011

Form **1125-A****Cost of Goods Sold**

(December 2011)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-XXXX

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.**

Name Hide 'N Seek Foods, Inc.		Employer identification number 11-0000002	
1	Inventory at beginning of year	1	91,068,584
2	Purchases	2	231,620,008
3	Cost of labor	3	59,613,767
4	Additional section 263A costs (attach schedule)	4	-20,000
5	Other costs (attach schedule)	5	6,164,072
6	Total. Add lines 1 through 5	6	388,446,431
7	Inventory at end of year	7	122,533,781
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	265,912,650

9a Check all methods used for valuing closing inventory:

(i) ☒ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶ _____

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** _____

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☒ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55988R

Form **1125-A** (12-2011)

DRAFT AS OF
March 7, 2011

Form **1125-A****Cost of Goods Sold**

(December 2011)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-XXXX

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

Name The Greek Playhouse		Employer identification number 11-0000012	
1	Inventory at beginning of year	1	0
2	Purchases	2	159,895
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	216,041
6	Total. Add lines 1 through 5	6	375,936
7	Inventory at end of year	7	60,505
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	315,431

9a Check all methods used for valuing closing inventory:

(i) ☒ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶ _____

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** _____

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☒ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55988R

Form **1125-A** (12-2011)DRAFT AS OF
March 7, 2011

Form **1125-A****Cost of Goods Sold**

(December 2011)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-XXXX

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.

Name Acme Food Corp.		Employer identification number 11-0000013	
1	Inventory at beginning of year	1	5,377,521
2	Purchases	2	8,946,471
3	Cost of labor	3	4,299,472
4	Additional section 263A costs (attach schedule)	4	-102,798
5	Other costs (attach schedule)	5	11,334,886
6	Total. Add lines 1 through 5	6	29,855,552
7	Inventory at end of year	7	8,643,170
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	21,212,382

9a Check all methods used for valuing closing inventory:

(i) ☒ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶ _____

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** _____

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☒ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55988R

Form **1125-A** (12-2011)

DRAFT AS OF
March 7, 2011

(December 2011)
Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-RIC.
▶ See separate instructions.

OMB No. 1545-XXXX

Name _____

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Note. Complete Schedule E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 Doug Doe	999-06-0016	100 %	10 %	%	1,294,635
Jane Doe	999-06-0017	100 %	10 %	%	1,009,528
Tom Doe	999-06-0018	100 %	10 %	%	1,259,128
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
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		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					2 3,563,291
3 Compensation of officers claimed on Form 1125-A or elsewhere on return					3
4 Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return					4 3,563,291

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55989C

Form **1125-E** (12-2011)

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2012Attachment
Sequence No. **179**

Name(s) shown on return

Hide 'N Seek Foods, Inc. - Consolidated

Business or activity to which this form relates

Food Manufacturing

Identifying number

11-0000002

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5
6	(a) Description of property	(b) Cost (business use only)
		(c) Elected cost
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the smaller of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	11,051,564
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	4,538,703
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		19,997,007	5	HY	200DB	4,002,999
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	19,593,266
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	89,913

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2012)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	
26 Property used more than 50% in a qualified business use:		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .								29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles) .						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
Misc Intangibles	01/01/2011	12,089,780	197	60 months	2,417,956
43 Amortization of costs that began before your 2012 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	2,417,956

FORM 1120 TEST SCENARIO 2

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2012Attachment
Sequence No. **179**

Name(s) shown on return

Hide 'N Seek Foods, Inc.

Business or activity to which this form relates

Food Manufacturing

Identifying number

11-0000002

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5
6	(a) Description of property	(b) Cost (business use only)
		(c) Elected cost
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the smaller of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	10,163,988
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	2,900,522
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		19,986,212	5	HY	200DB	3,999,401
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	17,063,911
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	68,255

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2012)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	
26 Property used more than 50% in a qualified business use:		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .								29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles) .						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
Misc Intangibles	01/01/2011	10,413,030	197	60 months	2,082,606
43 Amortization of costs that began before your 2012 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	2,082,606

FORM 1120 TEST SCENARIO 2

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2012Attachment
Sequence No. **179**

Name(s) shown on return

The Greek Playhouse

Business or activity to which this form relates

Performing Arts Company

Identifying number

11-0000012

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5
6	(a) Description of property	(b) Cost (business use only)
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the smaller of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14
15	Property subject to section 168(f)(1) election	15
16	Other depreciation (including ACRS)	16

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	4,005
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		10,795	5	HY	200DB	3,598
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2012)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .						29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles) .						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

FORM 1120 TEST SCENARIO 2

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2012
Attachment
Sequence No. **179**

Name(s) shown on return

Acme Food Corp.

Business or activity to which this form relates

Crop Production

Identifying number

11-0000013

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	887,576
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	1,634,176
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	2,521,752
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	21,658

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2012)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use:		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
Misc Intangibles	01/01/2011	1,676,750	197	60 months	335,350
43 Amortization of costs that began before your 2012 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	335,350

Form **4626**Department of the Treasury
Internal Revenue Service**Alternative Minimum Tax—Corporations**

OMB No. 1545-0175

2012

▶ Attach to the corporation's tax return.

▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.

Name

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

1	Taxable income or (loss) before net operating loss deduction	1	83,078,698
2	Adjustments and preferences:		
a	Depreciation of post-1986 property	2a	5,498,317
b	Amortization of certified pollution control facilities	2b	
c	Amortization of mining exploration and development costs	2c	
d	Amortization of circulation expenditures (personal holding companies only)	2d	
e	Adjusted gain or loss	2e	(453,363)
f	Long-term contracts	2f	
g	Merchant marine capital construction funds	2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	
i	Tax shelter farm activities (personal service corporations only)	2i	
j	Passive activities (closely held corporations and personal service corporations only)	2j	
k	Loss limitations	2k	
l	Depletion	2l	
m	Tax-exempt interest income from specified private activity bonds	2m	
n	Intangible drilling costs	2n	
o	Other adjustments and preferences	2o	2,013,113
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	3	90,136,765
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	89,071,125
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	4b	(1,065,640)
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	799,230
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive).	4d	1,668,227
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	4e	(799,230)
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	89,337,535
6	Alternative tax net operating loss deduction (see instructions)	6	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	89,337,535
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	
b	Multiply line 8a by 25% (.25)	8b	
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8c	0
9	Subtract line 8c from line 7. If zero or less, enter -0-	9	89,337,535
10	Multiply line 9 by 20% (.20)	10	17,867,507
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11	
12	Tentative minimum tax. Subtract line 11 from line 10	12	17,867,507
13	Regular tax liability before applying all credits except the foreign tax credit	13	29,077,544
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14	0

FORM 1120 TEST SCENARIO 2

Form **4797**Department of the Treasury
Internal Revenue Service (99)**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.

OMB No. 1545-0184

2012Attachment
Sequence No. **27**

Name(s) shown on return

Hide 'N Seek Foods, Inc. - Consolidated

Identifying number

11-0000002

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	Flowthru XYZ & PTL						106,029
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft.						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7 106,029
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8 2,147
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9 103,882

Part II Ordinary Gains and Losses (see instructions)

- 10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7						11 ()
12	Gain, if any, from line 7 or amount from line 8, if applicable						12 2,147
13	Gain, if any, from line 31						13 528,161
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						16
17	Combine lines 10 through 16						17 530,308
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2012)

FORM 1120 TEST SCENARIO 2

Form 4797 (2012)

Page **2****Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Equipment		various	various
B			
C			
D			
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B
20	Gross sales price (Note: See line 1 before completing.)	20 708,077	
21	Cost or other basis plus expense of sale	21 3,408,615	
22	Depreciation (or depletion) allowed or allowable	22 3,228,699	
23	Adjusted basis. Subtract line 22 from line 21.	23 179,916	
24	Total gain. Subtract line 23 from line 20	24 528,161	
25 If section 1245 property:			
a	Depreciation allowed or allowable from line 22	25a 3,228,699	
b	Enter the smaller of line 24 or 25a	25b 528,161	
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.			
a	Additional depreciation after 1975 (see instructions)	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976.	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f.	26g	
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).			
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage (see instructions)	27b	
c	Enter the smaller of line 24 or 27b	27c	
28 If section 1254 property:			
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a	
b	Enter the smaller of line 24 or 28a	28b	
29 If section 1255 property:			
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	
b	Enter the smaller of line 24 or 29a (see instructions)	29b	

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30 528,161
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31 528,161
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32 0

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years.	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form **4797** (2012)

FORM 1120 TEST SCENARIO 2

Form **4797**Department of the Treasury
Internal Revenue Service (99)**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.

OMB No. 1545-0184

2012Attachment
Sequence No. **27**

Name(s) shown on return

Hide 'N Seek Foods, Inc. - Parent

Identifying number

11-0000002

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	Flowthru JKL & PTR						103,882
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft.						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7 103,882
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9

Part II Ordinary Gains and Losses (see instructions)

- 10**
- Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7	11	()
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	528,161
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	
17	Combine lines 10 through 16	17	528,161
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions		
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2012)

FORM 1120 TEST SCENARIO 2

Form 4797 (2012)

Page **2****Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**
(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
	These columns relate to the properties on lines 19A through 19D. ▶	Property A	Property B
		Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21.	23	
24	Total gain. Subtract line 23 from line 20	24	
25	If section 1245 property:		
	a Depreciation allowed or allowable from line 22	25a	
	b Enter the smaller of line 24 or 25a	25b	
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
	a Additional depreciation after 1975 (see instructions)	26a	
	b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	
	c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	
	d Additional depreciation after 1969 and before 1976.	26d	
	e Enter the smaller of line 26c or 26d	26e	
	f Section 291 amount (corporations only)	26f	
	g Add lines 26b, 26e, and 26f.	26g	
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).		
	a Soil, water, and land clearing expenses	27a	
	b Line 27a multiplied by applicable percentage (see instructions)	27b	
	c Enter the smaller of line 24 or 27b	27c	
28	If section 1254 property:		
	a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a	
	b Enter the smaller of line 24 or 28a	28b	
29	If section 1255 property:		
	a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	
	b Enter the smaller of line 24 or 29a (see instructions)	29b	

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	528,161
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	528,161
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	0

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years.	33	
34	Recomputed depreciation (see instructions)	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form **4797** (2012)

FORM 1120 TEST SCENARIO 2

Form **4797**Department of the Treasury
Internal Revenue Service (99)**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.

OMB No. 1545-0184

2012Attachment
Sequence No. **27**

Name(s) shown on return

The Greek Playhouse

Identifying number

11-0000012

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	Flowthru from XYZ Ptr						2,147
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft.						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7 2,147
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8 2,147
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9 0

Part II Ordinary Gains and Losses (see instructions)

- 10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7	11 ()
12	Gain, if any, from line 7 or amount from line 8, if applicable	12 2,147
13	Gain, if any, from line 31	13
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16
17	Combine lines 10 through 16	17 2,147
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:	
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2012)

FORM 1120 TEST SCENARIO 2

Form 4797 (2012)

Page **2****Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**
(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
	These columns relate to the properties on lines 19A through 19D. ▶	Property A	Property B
		Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable.	22	
23	Adjusted basis. Subtract line 22 from line 21.	23	
24	Total gain. Subtract line 23 from line 20	24	
25	If section 1245 property:		
	a Depreciation allowed or allowable from line 22	25a	
	b Enter the smaller of line 24 or 25a	25b	
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
	a Additional depreciation after 1975 (see instructions)	26a	
	b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	
	c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	
	d Additional depreciation after 1969 and before 1976.	26d	
	e Enter the smaller of line 26c or 26d	26e	
	f Section 291 amount (corporations only)	26f	
	g Add lines 26b, 26e, and 26f.	26g	
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).		
	a Soil, water, and land clearing expenses	27a	
	b Line 27a multiplied by applicable percentage (see instructions)	27b	
	c Enter the smaller of line 24 or 27b	27c	
28	If section 1254 property:		
	a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a	
	b Enter the smaller of line 24 or 28a	28b	
29	If section 1255 property:		
	a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	
	b Enter the smaller of line 24 or 29a (see instructions)	29b	

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years.	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form **4797** (2012)

Form **5471**

(Rev. December 2012)

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

► See separate instructions.

► For more information about Form 5471, see www.irs.gov/form5471

OMB No. 1545-0704

Department of the Treasury
Internal Revenue ServiceInformation furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **01/01**, 20 **12**, and ending **12/31**, 20 **12**Attachment
Sequence No. **121**

Name of person filing this return

Hide "N Seek Foods, Inc**A Identifying number****11-0000002**

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

32 Any Street**B Category of filer** (See instructions. Check applicable box(es)):1 (repealed) 2 ☐ 3 ☐ 4 ☒ 5 ☒

City or town, state, and ZIP code

Anytown, NY 77287**C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period****100** %Filer's tax year beginning **01/01**, 20 **12**, and ending **12/31**, 20 **12****D Person(s) on whose behalf this information return is filed:**

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.**1a Name and address of foreign corporation****Foreign Corp. #1**
65 Any Street
Anytown, NY 77287**b(1) Employer identification number, if any****FOREIGNUS****b(2) Reference ID number (see instructions)****ABC123****c Country under whose laws incorporated****Uruguay**

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
06/05/1989	Uruguay	111900	Crop Production	Uruguayan Peso

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	
	Uruguay Accounting Department 64 Any Street, Anytown, TX 75668	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common	5,000	5,000

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2012)

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)

(a) Name of country or U.S. possession		Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	650,000	2,299,236
2a	Trade notes and accounts receivable		460,000
b	Less allowance for bad debts	()	()
3	Inventories		
4	Other current assets (attach statement)		
5	Loans to shareholders and other related persons		
6	Investment in subsidiaries (attach statement)		
7	Other investments (attach statement)		
8a	Buildings and other depreciable assets		
b	Less accumulated depreciation	()	()
9a	Depletable assets		
b	Less accumulated depletion	()	()
10	Land (net of any amortization)		
11	Intangible assets:		
a	Goodwill		
b	Organization costs		
c	Patents, trademarks, and other intangible assets		
d	Less accumulated amortization for lines 11a, b, and c	()	()
12	Other assets (attach statement)	17,650,000	17,793,000
13	Total assets	18,443,000	20,552,236
Liabilities and Shareholders' Equity			
14	Accounts payable	0	200,395
15	Other current liabilities (attach statement)		
16	Loans from shareholders and other related persons		
17	Other liabilities (attach statement)		
18	Capital stock:		
a	Preferred stock		
b	Common stock	17,650,000	17,650,000
19	Paid-in or capital surplus (attach reconciliation)		
20	Retained earnings	793,000	2,701,841
21	Less cost of treasury stock	()	()
22	Total liabilities and shareholders' equity	18,443,000	20,552,236

Schedule G Other Information

- | | Yes | No |
|---|--------------------------|-------------------------------------|
| 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," see the instructions for required statement. | | |
| 2 During the tax year, did the foreign corporation own an interest in any trust? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," you are generally required to attach Form 8858 for each entity (see instructions). | | |
| 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(i)(G). | | |
| 7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Schedule H Current Earnings and Profits (see instructions)**Important:** Enter the amounts on lines 1 through 5c in **functional** currency.

- | | | | | |
|----|--|------------------|---------------------|------------|
| 1 | Current year net income or (loss) per foreign books of account | | 1 | 17,179,569 |
| 2 | Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions): | | | |
| | | Net
Additions | Net
Subtractions | |
| a | Capital gains or losses | | | |
| b | Depreciation and amortization | | | |
| c | Depletion | | | |
| d | Investment or incentive allowance | | | |
| e | Charges to statutory reserves | | | |
| f | Inventory adjustments | | | |
| g | Taxes | | | |
| h | Other (attach statement) | | | |
| 3 | Total net additions | | | |
| 4 | Total net subtractions | | | |
| 5a | Current earnings and profits (line 1 plus line 3 minus line 4) | | 5a | 17,179,569 |
| b | DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) | | 5b | |
| c | Combine lines 5a and 5b | | 5c | 17,179,569 |
| d | Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)) | | 5d | 1,908,841 |
| | Enter exchange rate used for line 5d ▶ | | | 9,000 |

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item D on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

- | Name of U.S. shareholder ▶ | Identifying number ▶ | | | |
|---|----------------------|---|-----------|--|
| 1 Subpart F income (line 38b, Worksheet A in the instructions) | | 1 | 1,908,841 | |
| 2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions) | | 2 | | |
| 3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) | | 3 | | |
| 4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) | | 4 | | |
| 5 Factoring income | | 5 | | |
| 6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions | | 6 | 1,908,841 | |
| 7 Dividends received (translated at spot rate on payment date under section 989(b)(1)) | | 7 | | |
| 8 Exchange gain or (loss) on a distribution of previously taxed income | | 8 | | |

- | | Yes | No |
|--|--------------------------|-------------------------------------|
| • Was any income of the foreign corporation blocked? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| • Did any such income become unblocked during the tax year (see section 964(b))? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If the answer to either question is "Yes," attach an explanation.

**SCHEDULE J
(Form 5471)**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**

▶ Attach to Form 5471. See Instructions for Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Hide 'N Seek Foods, Inc.

Identifying number

11-0000002

Name of foreign corporation

Foreign Corp #1

EIN (if any)

Reference ID number (see instructions)

ABC123

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			<i>(i)</i> Earnings Invested in U.S. Property	<i>(ii)</i> Earnings Invested in Excess Passive Assets	<i>(iii)</i> Subpart F Income	
1 Balance at beginning of year	7,137,000				7,137,000	14,274,000
2a Current year E&P	17,179,569					
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	24,316,569					
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year	17,179,569				17,179,569	
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					24,316,569	
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	7,137,000					
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	7,137,000				24,316,569	31,453,569

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M
(Form 5471)**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471

Hide 'N Seek Foods, Inc.

Identifying number

11-0000002

Name of foreign corporation

Foreign Corp. #1

EIN (if any)

Reference ID number (see instructions)

ABC123

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **Uruguay Peso 9.000**

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.)					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)					
10 Interest received					
11 Premiums received for insurance or reinsurance					
12 Add lines 1 through 11					
13 Purchases of stock in trade (inventory)					
14 Purchases of tangible property other than stock in trade					
15 Purchases of property rights (patents, trademarks, etc.)					
16 Platform contribution transaction payments paid					
17 Cost sharing transaction payments paid					
18 Compensation paid for technical, managerial, engineering, construction, or like services	1,448,935				
19 Commissions paid					
20 Rents, royalties, and license fees paid					
21 Dividends paid					
22 Interest paid					
23 Premiums paid for insurance or reinsurance					
24 Add lines 13 through 23	1,448,935				
25 Amounts borrowed (enter the maximum loan balance during the year) — see instructions					
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 499630

Schedule M (Form 5471) (Rev. 12-2012)

Form **5471**

(Rev. December 2012)

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

▶ See separate instructions.

▶ For more information about Form 5471, see www.irs.gov/form5471

OMB No. 1545-0704

Department of the Treasury
Internal Revenue ServiceInformation furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **01/01**, 20 **12**, and ending **12/31**, 20 **12**Attachment
Sequence No. **121**

Name of person filing this return

Hide 'N Seek Foods, Inc**A Identifying number****11-0000002**

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

32 Any Street**B Category of filer** (See instructions. Check applicable box(es)):1 (repealed) 2 ☐ 3 ☐ 4 ☒ 5 ☒

City or town, state, and ZIP code

Anytown, NY 77287**C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period****100** %Filer's tax year beginning **01/01**, 20 **12**, and ending **12/31**, 20 **12****D Person(s) on whose behalf this information return is filed:**

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.**1a Name and address of foreign corporation****Foreign Corp #2**
65 Any Street
Anytown, United Kingdom**b(1) Employer identification number, if any****FOREIGNUS****b(2) Reference ID number (see instructions)****ABC123****c Country under whose laws incorporated****United Kingdom**

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
05/13/1973	United Kingdom	522110	Financing	British Pound

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	
John Doe 55 Any Street Anytown, United Kingdom		

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common	1,000	1,000
Common	24,998,400	24,998,400

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2012)

Schedule B U.S. Shareholders of Foreign Corporation (see instructions)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Hide 'N Seek Foods, Inc. 32 Any Street, Anytown, TX 77287 11-0000002	Common	1,000	1,000	100
	Common	24,998,400	24,998,400	

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	
	4 Dividends	4	
	5 Interest	5	2,766,400
	6a Gross rents	6a	
	b Gross royalties and license fees	6b	
Deductions	7 Net gain or (loss) on sale of capital assets	7	
	8 Other income (attach statement)	8	
	9 Total income (add lines 3 through 8)	9	2,766,400
	10 Compensation not deducted elsewhere	10	
	11a Rents	11a	
	b Royalties and license fees	11b	
	12 Interest	12	
	13 Depreciation not deducted elsewhere	13	
	14 Depletion	14	
Net Income	15 Taxes (exclude provision for income, war profits, and excess profits taxes)	15	
	16 Other deductions (attach statement—exclude provision for income, war profits, and excess profits taxes)	16	
	17 Total deductions (add lines 10 through 16)	17	
	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18	2,766,400
	19 Extraordinary items and prior period adjustments (see instructions)	19	
	20 Provision for income, war profits, and excess profits taxes (see instructions)	20	
	21 Current year net income or (loss) per books (combine lines 18 through 20)	21	2,766,400

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	
b	Less allowance for bad debts	2b () ()	
3	Inventories	3	
4	Other current assets (attach statement)	4	
5	Loans to shareholders and other related persons	5	
6	Investment in subsidiaries (attach statement)	6	
7	Other investments (attach statement)	7	
8a	Buildings and other depreciable assets	8a	
b	Less accumulated depreciation	8b () ()	
9a	Depletable assets	9a	
b	Less accumulated depletion	9b () ()	
10	Land (net of any amortization)	10	
11	Intangible assets:		
a	Goodwill	11a	
b	Organization costs	11b	
c	Patents, trademarks, and other intangible assets	11c	
d	Less accumulated amortization for lines 11a, b, and c	11d () ()	
12	Other assets (attach statement)	12	4,000,000 4,000,000
13	Total assets	13	4,000,000 4,395,200
Liabilities and Shareholders' Equity			
14	Accounts payable	14	195,846 195,846
15	Other current liabilities (attach statement)	15	
16	Loans from shareholders and other related persons	16	
17	Other liabilities (attach statement)	17	
18	Capital stock:		
a	Preferred stock	18a	
b	Common stock	18b	2,500,156 2,500,156
19	Paid-in or capital surplus (attach reconciliation)	19	
20	Retained earnings	20	1,303,998 1,699,198
21	Less cost of treasury stock	21 () ()	
22	Total liabilities and shareholders' equity	22	4,000,000 4,395,200

Schedule G Other Information

		Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If "Yes," see the instructions for required statement.			
2 During the tax year, did the foreign corporation own an interest in any trust?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).			
4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(i)(G).			
7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Schedule H Current Earnings and Profits (see instructions)**Important:** Enter the amounts on lines 1 through 5c in **functional** currency.

1 Current year net income or (loss) per foreign books of account	1	2,766,400
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions
a Capital gains or losses		
b Depreciation and amortization		
c Depletion		
d Investment or incentive allowance		
e Charges to statutory reserves		
f Inventory adjustments		
g Taxes		
h Other (attach statement)		
3 Total net additions		
4 Total net subtractions		
5a Current earnings and profits (line 1 plus line 3 minus line 4)	5a	2,766,400
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	5b	
c Combine lines 5a and 5b	5c	2,766,400
d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions))	5d	395,200
Enter exchange rate used for line 5d ▶		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item D on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

Name of U.S. shareholder ▶	Identifying number ▶	
1 Subpart F income (line 38b, Worksheet A in the instructions)	1	395,200
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2	
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3	
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4	
5 Factoring income	5	
6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions	6	395,200
7 Dividends received (translated at spot rate on payment date under section 989(b)(1))	7	
8 Exchange gain or (loss) on a distribution of previously taxed income	8	

- | | | Yes | No |
|--|--------------------------|-------------------------------------|----|
| • Was any income of the foreign corporation blocked? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| • Did any such income become unblocked during the tax year (see section 964(b))? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |

If the answer to either question is "Yes," attach an explanation.

**SCHEDULE J
(Form 5471)**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**

▶ Attach to Form 5471. See Instructions for Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Hide 'N Seek Foods, Inc.

Identifying number

11-0000002

Name of foreign corporation

Foreign Corp. #2

EIN (if any)

Reference ID number (see instructions)

ABC123

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	
1 Balance at beginning of year	9,127,986					9,127,986
2a Current year E&P	2,766,400					
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	11,894,386					
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year	2,766,400				2,766,400	
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					2,766,400	
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	9,137,986					
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	9,137,986				2,766,400	11,894,386

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M
(Form 5471)**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471

Hide 'N Seek Foods, Inc.

Identifying number

11-0000002

Name of foreign corporation

Foreign Corp. #2

EIN (if any)

Reference ID number (see instructions)

ABC123

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **British Pound 7.000**

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.)					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)					
10 Interest received	395,200				
11 Premiums received for insurance or reinsurance					
12 Add lines 1 through 11	395,200				
13 Purchases of stock in trade (inventory)					
14 Purchases of tangible property other than stock in trade					
15 Purchases of property rights (patents, trademarks, etc.)					
16 Platform contribution transaction payments paid					
17 Cost sharing transaction payments paid					
18 Compensation paid for technical, managerial, engineering, construction, or like services					
19 Commissions paid					
20 Rents, royalties, and license fees paid					
21 Dividends paid					
22 Interest paid					
23 Premiums paid for insurance or reinsurance					
24 Add lines 13 through 23					
25 Amounts borrowed (enter the maximum loan balance during the year) — see instructions					
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 499630

Schedule M (Form 5471) (Rev. 12-2012)

Form **5471**

(Rev. December 2012)

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

▶ See separate instructions.

▶ For more information about Form 5471, see www.irs.gov/form5471

OMB No. 1545-0704

Department of the Treasury
Internal Revenue ServiceInformation furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **01/01**, 20 **12**, and ending **12/31**, 20 **12**Attachment
Sequence No. **121**

Name of person filing this return

Hide 'N Seek Foods, Inc**A Identifying number****11-0000002**

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

32 Any Street**B Category of filer** (See instructions. Check applicable box(es)):1 (repealed) 2 ☐ 3 ☒ 4 ☒ 5 ☒

City or town, state, and ZIP code

Anytown, NY 77287**C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period** **64** %Filer's tax year beginning **01/01**, 20 **12**, and ending **12/31**, 20 **12****D Person(s) on whose behalf this information return is filed:**

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.**1a Name and address of foreign corporation****Foreign Corp. #3**
65 Any Street
Anytown, Uruguay**b(1) Employer identification number, if any****FOREIGNUS****b(2) Reference ID number (see instructions)****ABC123****c Country under whose laws incorporated****Canada**

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
09/30/2004	Canada	522110	Financing	Canadian Dollar

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	
	Uruguay Accounting Department 54 44 Any Street Anytown, TX 75668	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common	0	640

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2012)

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)

(a) Name of country or U.S. possession		Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	
b	Less allowance for bad debts	2b () ()	
3	Inventories	3	
4	Other current assets (attach statement)	4	
5	Loans to shareholders and other related persons	5	
6	Investment in subsidiaries (attach statement)	6	
7	Other investments (attach statement)	7	
8a	Buildings and other depreciable assets	8a	
b	Less accumulated depreciation	8b () ()	
9a	Depletable assets	9a	
b	Less accumulated depletion	9b () ()	
10	Land (net of any amortization)	10	
11	Intangible assets:		
a	Goodwill	11a	
b	Organization costs	11b	
c	Patents, trademarks, and other intangible assets	11c	
d	Less accumulated amortization for lines 11a, b, and c	11d () ()	
12	Other assets (attach statement)	12	
13	Total assets	13	498
Liabilities and Shareholders' Equity			
14	Accounts payable	14	297
15	Other current liabilities (attach statement)	15	
16	Loans from shareholders and other related persons	16	105,165
17	Other liabilities (attach statement)	17	
18	Capital stock:		
a	Preferred stock	18a	
b	Common stock	18b	300
19	Paid-in or capital surplus (attach reconciliation)	19	
20	Retained earnings	20	
21	Less cost of treasury stock	21 () ()	105,264
22	Total liabilities and shareholders' equity	22	498

Schedule G Other Information**Yes No**

- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? ☐ ☒
If "Yes," see the instructions for required statement.
- 2 During the tax year, did the foreign corporation own an interest in any trust? ☐ ☒
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? ☐ ☒
If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).
- 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? ☐ ☒
- 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? ☐ ☒
- 6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? ☐ ☒
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(i)(G).
- 7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? ☐ ☒
- 8 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? ☐ ☒

Schedule H Current Earnings and Profits (see instructions)**Important:** Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account	1	(150,377)
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):		
		Net Additions	Net Subtractions
a	Capital gains or losses		
b	Depreciation and amortization		
c	Depletion		
d	Investment or incentive allowance		
e	Charges to statutory reserves		
f	Inventory adjustments		
g	Taxes		
h	Other (attach statement)		
3	Total net additions		
4	Total net subtractions		
5a	Current earnings and profits (line 1 plus line 3 minus line 4)	5a	(150,377)
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	5b	
c	Combine lines 5a and 5b	5c	(150,377)
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions))	5d	(150,264)
	Enter exchange rate used for line 5d ▶		1.42857

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item D on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

Name of U.S. shareholder ▶

Identifying number ▶

1	Subpart F income (line 38b, Worksheet A in the instructions)	1	
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2	
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3	
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4	
5	Factoring income	5	
6	Total of lines 1 through 5. Enter here and on your income tax return. See instructions	6	
7	Dividends received (translated at spot rate on payment date under section 989(b)(1))	7	
8	Exchange gain or (loss) on a distribution of previously taxed income	8	

Yes No

- Was any income of the foreign corporation blocked? ☐ ☒
- Did any such income become unblocked during the tax year (see section 964(b))? ☐ ☒

If the answer to either question is "Yes," attach an explanation.

**SCHEDULE J
(Form 5471)**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**

▶ Attach to Form 5471. See Instructions for Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

[Hide 'N Seek Foods, Inc.](#)

Identifying number

[11-0000002](#)

Name of foreign corporation

[Foreign Corp. #3](#)

EIN (if any)

Reference ID number (see instructions)

[ABC123](#)

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	
1 Balance at beginning of year						
2a Current year E&P	150,377					
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	(150,377)					
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year						
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	(150,377)					
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	(150,377)					(150,377)

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M
(Form 5471)**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471

Hide 'N Seek Foods, Inc.

Identifying number

11-0000002

Name of foreign corporation

Foreign Corp #3

EIN (if any)

Reference ID number (see instructions)

ABC123

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **Canadian Dollar 1.42857**

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.)					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)					
10 Interest received					
11 Premiums received for insurance or reinsurance					
12 Add lines 1 through 11					
13 Purchases of stock in trade (inventory)					
14 Purchases of tangible property other than stock in trade					
15 Purchases of property rights (patents, trademarks, etc.)					
16 Platform contribution transaction payments paid					
17 Cost sharing transaction payments paid					
18 Compensation paid for technical, managerial, engineering, construction, or like services					
19 Commissions paid					
20 Rents, royalties, and license fees paid					
21 Dividends paid					
22 Interest paid					
23 Premiums paid for insurance or reinsurance					
24 Add lines 13 through 23					
25 Amounts borrowed (enter the maximum loan balance during the year) — see instructions	105,165				
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 499630

Schedule M (Form 5471) (Rev. 12-2012)

**SCHEDULE O
(Form 5471)**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Organization or Reorganization of Foreign
Corporation, and Acquisitions and
Dispositions of its Stock**

OMB No. 1545-0704

► Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471 Hide 'N Seek Foods, Inc.		Identifying number 11-0000002
Name of foreign corporation Foreign Corp. #3	EIN (if any)	Reference ID number (see instructions) ABC123

Important: Complete a *separate* Schedule O for each foreign corporation for which information must be reported.**Part I To Be Completed by U.S. Officers and Directors**

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition

Part II To Be Completed by U.S. Shareholders**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.**Section A—General Shareholder Information**

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
Hide 'N Seek Foods, Inc. 32 Any Street, Anytown, TX 77287 11-0000002	1120	09/15/2012	OSPC	

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively
Hide 'N Seek Foods, Inc.	Comon	10/16/2011	Stock Purchase	640		

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 612000

Schedule O (Form 5471) (Rev. 12-2012)

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired
192	Sue Doe, 68 Any Street, Anytown, TX 75232

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	

Section F—Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

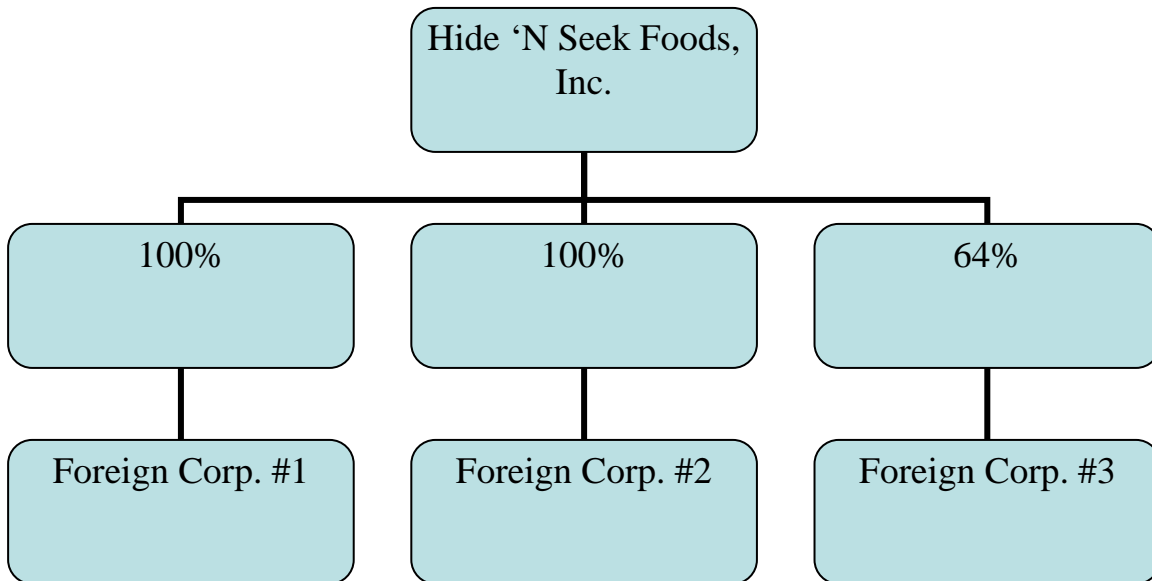
(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ►

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

Form 1120 Test Scenario 2

Hide 'N Seek Foods, Inc. 11-00000002
Foreign Corp. #3

Form 5471, Schedule O
Part II, Schedule F – Additional Information (c)



Direct Deposit of Corporate Tax Refund

▶ Attach to Form 1120 or 1120S.

OMB No. 1545-1762

Name of corporation (as shown on tax return)

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Phone number (optional)

301-555-1212

1. **Routing number (must be nine digits).** The first two digits must be between 01 and 12 or 21 through 32.

0 1 2 4 5 6 7 7 8

2. **Account number (include hyphens but omit spaces and special symbols):**

1 1 1 1 - 2 2 - 3 4 5 6

3. **Type of account (one box must be checked):**

Checking



Savings

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

File Form 8050 to request that the IRS deposit a corporate income tax refund (including a refund of \$1 million or more) directly into an account at any U.S. bank or other financial institution (such as a mutual fund or brokerage firm) that accepts direct deposits.

The benefits of a direct deposit include a faster refund, the added security of a paperless payment, and the savings of tax dollars associated with the reduced processing costs.

Who May File

Only corporations requesting a direct deposit of refund with its original Form 1120 or 1120S may file Form 8050.

The corporation is not eligible to request a direct deposit if:

- The receiving financial institution is a foreign bank or a foreign branch of a U.S. bank or
- The corporation has applied for an employer identification number but is filing its tax return before receiving one.

Note. For other corporate tax returns, including **Form 1120X**, Amended U.S. Corporation Income Tax Return, and **Form 1139**, Corporation Application for Tentative Refund, a corporation may request a direct deposit of refunds of \$1 million or more by filing **Form 8302**, Electronic Deposit of Tax Refund of \$1 Million or More.

Conditions Resulting in a Refund by Check

If the IRS is unable to process this request for a direct deposit, a refund by check will be generated instead. Reasons for not processing a request include:

- The name of the corporation on the tax return does not match the name on the account.
- The financial institution rejects the direct deposit because of an incorrect routing or account number.
- The corporation fails to indicate the type of account the deposit is to be made to (i.e., checking or savings).

How To File

Attach Form 8050 to the corporation's Form 1120 or 1120S after Schedule N (Form 1120) (if applicable). To ensure that the corporation's tax return is correctly processed, see **Assembling the Return** in the instructions for Form 1120 or 1120S.

Specific Instructions

Line 1. Enter the financial institution's routing number and verify that the institution will accept a direct deposit. See the sample check below for an example of where the routing number may be shown.

For accounts payable through a financial institution other than the one at which the account is located, check with your financial institution for the correct routing number. **Do not** use a deposit slip to verify the routing number.

Line 2. Enter the corporation's account number. Enter the number from left to right and leave any unused boxes blank. See the sample check below for an example of where the account number may be shown.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us

the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average times are: **Recordkeeping**, 1 hr., 25 min.; **Learning about the law or the form**, 6 min.; **Preparing, copying, assembling, and sending the form to the IRS**, 7 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the IRS at the address listed in the instructions of the tax return with which this form is filed.

Sample Check

ABC Corporation
123 Main Street
Anyplace, NJ 07000

PAY TO THE ORDER OF

Routing number (line 1) 1234
Account number (line 2) 11-0000/0000

ANYTOWN BANK
Anytown, MD 20000

For

1:250250025:202020 86 1234

Do not include the check number.

Note. The routing and account numbers may be in different places on the corporation's check.

Form **8827****Credit for Prior Year Minimum Tax—Corporations**

OMB No. 1545-1257

Department of the Treasury
Internal Revenue Service▶ **Attach to the corporation's tax return.**▶ **Information about Form 8827 and its instructions is available at www.irs.gov/form8827.****2012**

Name Hide 'N Seek Foods, Inc.		Employer identification number 11-0000002	
1	Alternative minimum tax (AMT) for 2011. Enter the amount from line 14 of the 2011 Form 4626	1	9,485,794
2	Minimum tax credit carryforward from 2011. Enter the amount from line 9 of the 2011 Form 8827	2	5,390,162
3	Enter any 2011 unallowed qualified electric vehicle credit (see instructions)	3	
4	Add lines 1, 2, and 3	4	14,875,956
5	Enter the corporation's 2012 regular income tax liability minus allowable tax credits (see instructions)	5	29,077,544
6	Is the corporation a "small corporation" exempt from the AMT for 2012 (see instructions)? • Yes. Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0- • No. Complete Form 4626 for 2012 and enter the tentative minimum tax from line 12	6	17,867,507
7a	Subtract line 6 from line 5. If zero or less, enter -0-	7a	11,210,037
b	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	7b	
c	Add lines 7a and 7b	7c	11,210,037
8a	Enter the smaller of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	11,210,037
b	Current year minimum tax credit. Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	11,210,037
c	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	8c	
9	Minimum tax credit carryforward to 2013. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	3,665,919

Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2011,
- A minimum tax credit carryforward from 2011 to 2012, or
- A qualified electric vehicle credit not allowed for 2011 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2011 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2012 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, Part I, line 5a, through 5c, from the amount on Schedule J, Part I, line 2).

Line 6

See the 2012 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2012. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 7b

If the corporation made an election under section 168(k)(4) to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, the election continues to apply to round 2 extension property (as defined in section 168(k)(4)(l)) unless the corporation makes an election not to apply the original election to round 2 extension property. Generally, round 2 extension property is property that is eligible qualified property solely because it meets the requirements under the extension of the additional special depreciation allowance to certain property placed in service after December 31, 2010. See section 168(k)(4)(l).

If the corporation did not make the election for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, the corporation may elect, for its first tax year ending after December 31, 2010, to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for round 2 extension property. The election is effective for each subsequent year for round 2 extension property only.

Once made, these elections cannot be revoked without IRS consent.

Form **8916-A****Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

Department of the Treasury
Internal Revenue Service

- Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
► Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

2012

Name of common parent

[Hide 'N Seek Foods, Inc. - Consolidated](#)

Employer identification number

11-0000002

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation	(17,936,732)			(17,936,732)
m Corporate owned life insurance premiums				
n Other section 263A costs		122,798		122,798
3 Inventory shrinkage accruals		(380,164)		(380,164)
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs	9,181,241	(9,181,241)		
6 Other items with differences (attach schedule)				
7 Other items with no differences	(269,246,365)			(269,246,365)
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d.	(278,001,856)	(9,438,607)		(287,440,463)

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (2012)

FORM 1120 TEST SCENARIO 2

Form 8916-A (2012)

Page **2****Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	1,032,236	1,916,545		2,948,781
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	1,032,236	1,916,545		2,948,781

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	21,363,522	71,196		21,434,718
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	21,363,522	71,196		21,434,718

Form **8916-A** (2012)

Form **8916-A****Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

Department of the Treasury
Internal Revenue Service

- Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
► Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

2012

Name of common parent

[Hide 'N Seek Foods, Inc.](#)

Employer identification number

11-0000002

Name of subsidiary

[Hide 'N Seek Foods, Inc.](#)

Employer identification number

11-0000002

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation	(15,593,967)			(15,593,967)
m Corporate owned life insurance premiums				
n Other section 263A costs		20,000		20,000
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs	9,181,241	(9,181,241)		
6 Other items with differences (attach schedule)				
7 Other items with no differences	(250,338,683)			(250,338,683)
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d	(256,751,409)	(9,161,241)		(265,912,650)

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (2012)

FORM 1120 TEST SCENARIO 2

Form 8916-A (2012)

Page **2****Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	1,221,456			1,221,456
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	1,221,456			1,221,456

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	21,342,118	71,196		21,413,314
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	21,342,118	71,196		21,413,314

Form **8916-A** (2012)

Form **8916-A****Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

Department of the Treasury
Internal Revenue Service

- Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
► Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

2012

Name of common parent

Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Name of subsidiary

The Greek Playhouse

Employer identification number

11-0000012**Part I Cost of Goods Sold**

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences	(315,431)			(315,431)
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d.	(315,431)			(315,431)

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (2012)

FORM 1120 TEST SCENARIO 2

Form 8916-A (2012)

Page **2****Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	(664,423)	664,423		
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	(664,423)	664,423		

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	2,142			2,142
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	2,142			2,142

Form **8916-A** (2012)

Form **8916-A****Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

Department of the Treasury
Internal Revenue Service

- Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
► Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

2012

Name of common parent

[Hide 'N Seek Foods, Inc.](#)

Employer identification number

11-0000002

Name of subsidiary

[Acme Food Corp.](#)

Employer identification number

11-0000013**Part I Cost of Goods Sold**

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation	(2,342,765)			(2,342,765)
m Corporate owned life insurance premiums				
n Other section 263A costs		102,798		102,798
3 Inventory shrinkage accruals		(380,164)		(380,164)
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences	(18,592,251)			(18,592,251)
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d	(20,395,016)	(277,366)		(21,212,382)

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (2012)

FORM 1120 TEST SCENARIO 2

Form 8916-A (2012)

Page **2****Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	475,203	1,252,122		1,727,325
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	475,203	1,252,122		1,727,325

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	19,262			19,262
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	19,262			19,262

Form **8916-A** (2012)

Form

8949

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.

► **File with your Schedule D** to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

2012
Attachment
Sequence No. 12A

Name(s) shown on return

Hide 'N Seek Foods, Inc. - Consolidated

Social security number or taxpayer identification number

11-0000002

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part I

Short-Term. Transactions involving capital assets you held one year or less are short term. For long-term transactions, see page 2.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- ☐ (C) Short-term transactions not reported to you on Form 1099-B

[illegible]

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

FORM 1120 TEST SCENARIO 2

Version B, Cycle 1

Form 8949 (2012)

Attachment Sequence No. **12A**

Page **2**

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

Social security number or taxpayer identification number

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II Long-Term. Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

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- ☐ **(C)** Long-term transactions not reported to you on Form 1099-B

3	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	100 sh. Hide 'N Seek Foods, Inc. - Consolidated	1-12-2010	12-12-2012	679,930	(355,300)		0	324,630
4 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8 (if Box A above is checked), line 9 (if Box B above is checked), or line 10 (if Box C above is checked) ►				679,930	(355,300)		0	324,630

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Form

8949

Sales and Other Dispositions of Capital Assets

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► **File with your Schedule D** to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

Department of the Treasury
Internal Revenue Service

2012
Attachment
Sequence No. 12A

Name(s) shown on return

Social security number or taxpayer identification number

Hide 'N Seek Foods, Inc.

11-0000002

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

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- ☐ (C) Short-term transactions not reported to you on Form 1099-B

[illegible]

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

FORM 1120 TEST SCENARIO 2

Version B, Cycle 1

Form 8949 (2012)

Attachment Sequence No. **12A**

Page **2**

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

Social security number or taxpayer identification number

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

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- ☐ **(B)** Long-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- ☐ **(C)** Long-term transactions not reported to you on Form 1099-B

3	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	100 sh. Hide 'N Seek Foods, Inc.	1-12-2010	12-12-2012	359,183	(255,300)		0	103,883
4 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8 (if Box A above is checked), line 9 (if Box B above is checked), or line 10 (if Box C above is checked) ►				359,183	(255,300)		0	103,883

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Form

8949

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

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2012
Attachment
Sequence No. 12A

Name(s) shown on return

Social security number or taxpayer identification number

The Greek Playhouse

11-0000012

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

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- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- ☐ (C) Short-term transactions not reported to you on Form 1099-B

[illegible]

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

FORM 1120 TEST SCENARIO 2

Version B, Cycle 1

Form 8949 (2012)

Attachment Sequence No. **12A**

Page **2**

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

Social security number or taxpayer identification number

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

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- ☐ **(C)** Long-term transactions not reported to you on Form 1099-B

3	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	100 sh. The Greek Playhouse	1-12-2010	12-12-2012	320,747	(100,000)		0	220,747
4 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8 (if Box A above is checked), line 9 (if Box B above is checked), or line 10 (if Box C above is checked) ►				320,747	(100,000)		0	220,747

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Form 1120 Test Scenario 3

Anywork Finance Incorporated

11-0000003

FORM 1120 TEST SCENARIO 3

FORMS REQUIRED: 1120, Sch G (F1120), Sch M-3 (F1120), Sch N (F1120), 926, 1118, Sch J (F1118), 5471, Sch J (F5471), Sch M (F5471), Sch O (F5471), 5472, 8832, 8858

ATTACHMENTS:

ItemizedOtherDeductionsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
NonincludibleForeignEntitySchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
Post1986UndistributedEarningsSchedule
Category3FilerStatement
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
EarningsAndProfitsOtherAdjStmnt

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

HEADER INFO: Not on actual form

MultipleSoftwarePackagesUsed: No

Originator: EFIN: Self-select
Type: ERO
Practitioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by: ERO

Signature Option: PIN Number

Officer: Name: Poppy Seed
Title: Chief Executive Officer
Taxpayer PIN: Self-select
Phone: 888-555-1212
Email Address: poppyseed@IFI.com
Date signed: 03/15/12

Preparer: Name: Johnny Appleseed
Date Prepared: 02/15/12

IRS PAYMENT: N/A

Name Control: ANYW

Anywork Finance Incorporated

11-0000003

Attachment 1, F1120, Line 26, Other Deductions

(ItemizedOtherDeductionsSchedule)

Audit Fees	68,160
Professional Expenses	31,227
Financial Service Costs	21,000
TOTAL	120,387

Attachment 2, F1120, Schedule L, Line 6(b) & (d), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Pre-paid Expenses & Special Deposits	35,726	35,726
TOTAL	35,726	35,726

Attachment 3, F1120, Schedule L, Line 9(b) & (d), Other Investments (ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
Investments in Subsidiaries	139,197,191	250,072,971
TOTAL	139,197,191	250,072,971

Attachment 4, F1120, Schedule M-3, Line 5(a), Net Income From Nonincludible Foreign Entities (NonincludibleForeignEntitySchedule)

Corporation Name	Foreign Finance Corporation
EIN	APPLD FOR
Net Income	41,193,236

Attachment 5, F1120, Sch M-3, Part II, Line 25, Other Income (Loss) Items With Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Statement	Temp. Difference	Perm. Difference	Per Tax Return
Recovery of Expense	512,526	-512,526		
TOTAL	512,526	-512,526		

Attachment 6, F1120, Schedule M-3, Part III, Line 37, Other Expenses/Deduction Items with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	Per Statement	Temp. Difference	Perm. Difference	Per Tax Return
Other Expenses	(256,260)	256,260		
TOTAL	(256,260)	256,260		

Attachment 7, F1118, Sch C, Part I, Col 4, Post 1986 Undistributed Earnings (Post1986UndistributedEarningsSchedule)

Post 1986 E&P Beginning	Current E&P	Post 1986 E&P Ending
20,546,204	29,524,354	50,070,558

Form 1120 Test Scenario 3

Anywork Finance Incorporated

11-0000003

Attachment 8, F5471, Box B(3), Category of filer checkboxes (Category3FilerStatement)

Amount of Indebtedness	0
Type of Indebtedness	New acquisition
Name	Foreign Finance Corporation
Address	75 Any Street, Austin, TX 78737
Identifying Number	none
Number of Shares	1,000

Attachment 9, F5471, Sch C, Line 16, Other Deductions (ItemizedOtherDeductionsSchedule2)

	Functional Currency	US Dollar
Miscellaneous Deductions	199,936	295,720
Operating Supplies	356,382	527,114
TOTAL	556,318	822,834

Attachment 10, F5471, Schedule F, Line 4(a) & (b), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Miscellaneous	255,108	243,012
TOTAL	255,108	243,012

Attachment 11, F5471, Schedule F, Line 7(a) & (b), Other Investments (ItemizedOtherInvestmentSchedule)

	Beginning	Ending
Investments in Stock (Non-affiliated)	57,437	36,820,277
TOTAL	57,437	36,820,277

Attachment 12, F5471, Schedule F, Line 15(a) & (b), Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Other accrued liabilities	4,001,670	5,080,202
TOTAL	4,001,670	5,080,202

Attachment 13, F5471, Schedule F, Line 17(a) & (b), Other Liabilities (ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Deferred Federal Income Taxes	2,016,428	1,247,422
TOTAL	2,016,428	1,247,422

Attachment 14, F5471, Sch H, Line 2h, Other, (EarningsAndProfitsOtherAdjStmt)

	Increase	Decrease
Recognize Exchange Gain on Note	1,848,728	
Reverse Stock Write-down	86,410	
Reverse Book Remediation Reserve	11,146	
Reverse Book Exchange Gain	0	515,184
TOTAL	1,946,284	515,184

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2012 or tax year beginning <u>01/01</u> , 2012, ending <u>12/31</u> , 20 <u>12</u> ► Information about Form 1120 and its separate instructions is at www.irs.gov/form1120 .	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2012</div>
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A Check if: 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"/>	TYPE OR PRINT	Name <u>Anywork Finance Incorporated</u> Number, street, and room or suite no. If a P.O. box, see instructions. <u>35 Any Street</u> City or town, state, and ZIP code <u>Anytown, NY 10006</u>	B Employer identification number <u>11-0000003</u> C Date incorporated <u>8-1-1985</u> D Total assets (see instructions) \$ <u>250,306,361</u>
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E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change	
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Income		1a	1b	
	1a Gross receipts or sales			
	b Returns and allowances			
	c Balance. Subtract line 1b from line 1a			1c
	2 Cost of goods sold (attach Form 1125-A)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Dividends (Schedule C, line 19)			4 <u>43,834,479</u>
	5 Interest			5
	6 Gross rents			6
	7 Gross royalties			7
	8 Capital gain net income (attach Schedule D (Form 1120))			8
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9
	10 Other income (see instructions—attach statement)			10
	11 Total income. Add lines 3 through 10			11 <u>43,834,479</u>
Deductions (See instructions for limitations on deductions.)				
	12 Compensation of officers (see instructions—attach Form 1125-E)			12
	13 Salaries and wages (less employment credits)			13
	14 Repairs and maintenance			14
	15 Bad debts			15
	16 Rents			16
	17 Taxes and licenses			17
	18 Interest			18
	19 Charitable contributions			19
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20
	21 Depletion			21
	22 Advertising			22
	23 Pension, profit-sharing, etc., plans			23
	24 Employee benefit programs			24
	25 Domestic production activities deduction (attach Form 8903)			25
	26 Other deductions (attach statement)			26 <u>120,387</u>
	27 Total deductions. Add lines 12 through 26			27 <u>120,387</u>
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.			28 <u>43,714,092</u>
	29a Net operating loss deduction (see instructions)	29a		
	b Special deductions (Schedule C, line 20)	29b		
	c Add lines 29a and 29b			29c
Tax, Refundable Credits, and Payments				
	30 Taxable income. Subtract line 29c from line 28 (see instructions)			30 <u>43,714,092</u>
	31 Total tax (Schedule J, Part I, line 11)			31 <u>15,134,073</u>
	32 Total payments and refundable credits (Schedule J, Part II, line 21)			32 <u>16,678,103</u>
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			33
	34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed			34
	35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid			35 <u>1,544,030</u>
	36 Enter amount from line 35 you want: Credited to 2013 estimated tax ► Refunded ►			36

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.	<div style="border: 1px solid black; padding: 5px;"> May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div>
	Signature of officer _____ Date _____	Chief Executive Officer _____ Title _____

Paid Preparer Use Only	Print/Type preparer's name Firm's name ► <u>Electronic Tax Filers, Inc.</u> Firm's address ► <u>100 Efile Drive, Anytown, NY 10006</u>	Preparer's signature Date	Check <input type="checkbox"/> if self-employed PTIN <u>P00000002</u>	Firm's EIN ► Phone no. <u>512-555-1212</u>
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Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	43,668,620		
15	Foreign dividend gross-up	165,859		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	43,834,479		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2	15,299,932
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	15,299,932
5a	Foreign tax credit (attach Form 1118)	5a	165,859	
b	Credit from Form 8834, line 30 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e	6	165,859	
7	Subtract line 6 from line 4	7	15,134,073	
8	Personal holding company tax (attach Schedule PH (Form 1120))	8		
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	Total. Add lines 9a through 9f	10		
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	15,134,073	

Part II—Payments and Refundable Credits

12	2011 overpayment credited to 2012	12	1,678,103
13	2012 estimated tax payments	13	15,000,000
14	2012 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	16,678,103
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement—see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	16,678,103

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 522293		
b	Business activity ▶ International Finance		
c	Product or service ▶ International Finance		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ ABC Financial (ABCF) 11-0000021	✓	
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	✓	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		✓

Schedule K Other Information *continued* (see instructions)

	Yes	No
5 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 voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.	✓	
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
Foreign Finance Association		UK
		100%
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more 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 (iv) below.		✓
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization
		(iv) Maximum Percentage Owned in Profit, Loss, or Capital
For Testing Purposes		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		✓
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ <u>100</u> and (ii) Owner's country ▶ <u>UK</u> (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____	✓	
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ _____		
13 Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ _____		✓
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		✓
15a Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?		✓
b If "Yes," did or will the corporation file required Forms 1099?		
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		✓
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		✓
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		✓

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		250,328		192,664
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)		35,726		35,726
7	Loans to shareholders		5,000		5,000
8	Mortgage and real estate loans				
9	Other investments (attach statement)		139,197,191		250,072,971
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets		139,488,245		250,306,361
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock				
	b Common stock	5,000	5,000	5,000	5,000
23	Additional paid-in capital		139,231,622		249,913,859
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		251,623		387,502
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity		139,488,245		250,306,361

Schedule M-1 Reconciliation of Income (Loss) per Books With Income 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		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains			_____	
4	Income subject to tax not recorded on books this year (itemize): _____			_____	
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____			_____	
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	251,623	5	Distributions: a Cash	
2	Net income (loss) per books	135,879		b Stock	
3	Other increases (itemize): _____			c Property	
	_____		6	Other decreases (itemize): _____	
	_____		7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	387,502	8	Balance at end of year (line 4 less line 7)	387,502

OMB No. 1545-0123

▶ Attach to Form 1120.
▶ See instructions on page 2.

Employer identification number (EIN)

11-0000003

Certain Entities Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

[illegible]

SCHEDULE M-3
(Form 1120)Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for Corporations**
With Total Assets of \$10 Million or More▶ Attach to Form 1120 or 1120-C. ▶ Information about Schedule M-3 (Form 1120) and its
separate instructions is available at www.irs.gov/form1120.

OMB No. 1545-0123

2012

Name of corporation (common parent, if consolidated return)

Anywork Finance Incorporated

Employer identification number

11-0000003

- Check applicable box(es): (1) ☒ Non-consolidated return (2) ☐ Consolidated return (Form 1120 only)
- (3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☒ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☒ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning 01/01/2012 Ending 12/31/2012
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☒ **No.**
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☒ **No.**
- 3a** Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☒ **No.** If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock
- | | |
|---|--------------------------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a 41,329,115 |
| b Indicate accounting standard used for line 4a (see instructions):
(1) <input checked="" type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____ | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a (41,193,236) |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b |
| 6a Net income from nonincludible U.S. entities (attach statement) | 6a () |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b |
| 7a Net income (loss) of other includible foreign disregarded entities (attach statement) | 7a |
| b Net income (loss) of other includible U.S. disregarded entities (attach statement) | 7b |
| c Net income (loss) of other includible entities (attach statement) | 7c |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 |
| 10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) | 10a |
| b Other statutory accounting adjustments to reconcile to line 11 (attach statement) | 10b |
| c Other adjustments to reconcile to amount on line 11 (attach statement) | 10c |
| 11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10.
Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2. | 11 135,879 |
| 12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. | |

	Total Assets	Total Liabilities
a Included on Part I, line 4	326,743,223	6,395,936
b Removed on Part I, line 5	76,436,862	6,395,936
c Removed on Part I, line 6		
d Included on Part I, line 7		

Form 1120 Test Scenario 3

Schedule M-3 (Form 1120) 2012

Page **2**

Name of corporation (common parent, if consolidated return)

Anywork Finance Incorporated

Employer identification number

11-0000003Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions		43,668,620		43,668,620
4 Section 78 gross-up			165,859	165,859
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions (attach statement)				
13 Interest income (attach Form 8916-A)				
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (attach Form 8916-A)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)	512,526	(512,526)		
26 Total income (loss) items. Combine lines 1 through 25	512,526	43,156,094	165,859	43,834,479
27 Total expense/deduction items (from Part III, line 38)	(256,260)	256,260		
28 Other items with no differences	(120,387)			(120,387)
29a Mixed groups, see instructions. All others, combine lines 26 through 28	135,879	43,412,354	165,859	43,714,092
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	135,879	43,412,354	165,859	43,714,092

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2012

Form 1120 Test Scenario 3

Schedule M-3 (Form 1120) 2012

Page **3**

Name of corporation (common parent, if consolidated return)

Anywork Finance Incorporated

Employer identification number

11-000003Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (attach Form 8916-A)				
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment				
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs				
29 Section 198 environmental remediation costs				
30 Depletion				
31 Depreciation				
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Other expense/deduction items with differences (attach statement)	(256,260)	256,260		
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	(256,260)	256,260		

Schedule M-3 (Form 1120) 2012

SCHEDULE N
(Form 1120)Department of the Treasury
Internal Revenue Service**Foreign Operations of U.S. Corporations**

OMB No. 1545-0123

2012▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.
▶ Information about Schedule N (Form 1120) and its instructions is available at www.irs.gov/form1120.

Name

Anywork Finance Incorporated

Employer identification number (EIN)

11-0000003

Foreign Operations Information

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b Enter the number of Forms 8858 attached to the tax return ▶ <u>1</u>		
2 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶		
3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," see instructions for required statement.		
4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If "Yes," attach Form 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.		
b Enter the number of Forms 5471 attached to the tax return ▶ <u>1</u>		
5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," the corporation may have to file Form 3520 , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a At any time during the 2012 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.		
b If "Yes," enter the name of the foreign country ▶ <u>UK</u>		
7a Is the corporation claiming the extraterritorial income exclusion?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," attach a separate Form 8873 , Extraterritorial Income Exclusion, for each transaction or group of transactions.		
b Enter the number of Forms 8873 attached to the tax return ▶		
c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$		

Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Who Must File

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. possession may have to file Schedule N. If the corporation answers "Yes" to any of the questions above, attach Schedule N and the applicable forms and schedules to the corporation's income tax return.

Question 1a

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

Tax owner of an FDE. The tax owner of an FDE is the person that is treated as owning the assets and liabilities of the FDE for purposes of U.S. income tax law.A corporation that is the tax owner of an FDE is generally required to attach Form 8858 to its return. However, if the **Exception** below applies, the corporation should attach a statement (described below) in lieu of Form 8858.

Form **926**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Return by a U.S. Transferor of Property to a Foreign Corporation

OMB No. 1545-0026

Attachment
Sequence No. **128**

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor

Identifying number (see instructions)

Anywork Finance, Incorporated

11-0000003

1 If the transferor was a corporation, complete questions 1a through 1d.**a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? ☒ Yes ☐ No**b** Did the transferor remain in existence after the transfer? ☒ Yes ☐ No
If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? ☐ Yes ☒ No

If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

d Have basis adjustments under section 367(a)(5) been made? ☐ Yes ☒ No**2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.**a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? ☐ Yes ☐ No**c** Is the partner disposing of its **entire** interest in the partnership? ☐ Yes ☐ No**d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? ☐ Yes ☐ No**Part II Transferee Foreign Corporation Information** (see instructions)**3** Name of transferee (foreign corporation)**4** Identifying number, if any

Foreign Finance Corporation

5 Address (including country)

75 Any Street, Birmingham, England 126375

6 Country code of country of incorporation or organization (see instructions)

UK

7 Foreign law characterization (see instructions)

Corporation

8 Is the transferee foreign corporation a controlled foreign corporation? ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Form **926** (Rev. 12-2011)

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	9/30/2011		100,333		
	8/25/2011	IDD Stock	25,752	35,452	0
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

DRAFT AS OF
June 30, 2011

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
- (a) Before 100 % (b) After 100 %
- 10** Type of nonrecognition transaction (see instructions) ▶ Section 356
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | |
|--|---|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? ☐ Yes ☒ No
- 13** Indicate whether the transferor was required to recognize income under final and temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | |
|---|---|
| a Tainted property | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☒ No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? ☐ Yes ☒ No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____
- 16** Was cash the only property transferred? ☐ Yes ☒ No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ Yes ☒ No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:
- _____
- _____
- _____

Form **1118**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Foreign Tax Credit—Corporations

▶ See separate instructions.

▶ Attach to the corporation's tax return.

OMB No. 1545-0122

For calendar year 20 **11**, or other tax year beginning , 20 , and ending , 20

Name of corporation

Anywork Finance Incorporated

Employer identification number

11-0000003

Use a **separate** Form 1118 for each applicable category of income listed below. See **Categories of Income** in the instructions. Also, see **Specific Instructions**.
Check only one box on each form.

☒ Passive Category Income

☐ Section 901(j) Income: Name of Sanctioned Country ▶ _____

☐ General Category Income

☐ Income Re-sourced by Treaty: Name of Country ▶ _____
Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See **Specific Instructions**.)

	1. Foreign Country or U.S. Possession (Enter two-letter code; see instructions. Use a separate line for each.) *	Gross Income or (Loss) From Sources Outside the United States (<i>INCLUDE</i> Foreign Branch Gross Income here <i>and</i> on Schedule F)								
		2. Deemed Dividends (see instructions)		3. Other Dividends		4. Interest	5. Gross Rents, Royalties, and License Fees	6. Gross Income From Performance of Services	7. Other (attach schedule)	8. Total (add columns 2(a) through 7)
		(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclude gross-up	(b) Gross-up (sec. 78)					
A	UK	43,668,620	165,859							43,834,479
B										
C										
D										
E										
F										
Totals (add lines A through F)		43,668,620	165,859							43,834,479

* For section 863(b) income, NOLs, income from RICs, and high-taxed income, use a single line (see instructions).

Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F)

	9. Definitely Allocable Deductions					10. Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of Schedule H, Part II, column (d))	11. Net Operating Loss Deduction	12. Total Deductions (add columns 9(e) through 11)	13. Total Income or (Loss) Before Adjustments (subtract column 12 from column 8)
	Rental, Royalty, and Licensing Expenses		(c) Expenses Related to Gross Income From Performance of Services	(d) Other Definitely Allocable Deductions	(e) Total Definitely Allocable Deductions (add columns 9(a) through 9(d))				
	(a) Depreciation, Depletion, and Amortization	(b) Other Expenses							
A				120,387	120,387			120,387	43,714,092
B									
C									
D									
E									
F									
Totals				120,387	120,387			120,387	43,714,092

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10900F

Form **1118** (Rev. 12-2011)

Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)**Part I—Foreign Taxes Paid, Accrued, and Deemed Paid** (see instructions)

1. Credit is Claimed for Taxes:		2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)							3. Tax Deemed Paid (from Schedule C—Part I, column 10, Part II, column 8(b), and Part III, column 8)	
		Tax Withheld at Source on:			Other Foreign Taxes Paid or Accrued on:					
<input type="checkbox"/> Paid Date Paid	<input type="checkbox"/> Accrued Date Accrued	(a) Dividends	(b) Interest	(c) Rents, Royalties, and License Fees	(d) Section 863(b) Income	(e) Foreign Branch Income	(f) Services Income	(g) Other		(h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g))
A										165,859
B										
C										
D										
E										
F										
Totals (add lines A through F)										165,859

Part II—Separate Foreign Tax Credit (Complete a **separate** Part II for **each** applicable category of income.)

1	Total foreign taxes paid or accrued (total from Part I, column 2(h))		
2	Total taxes deemed paid (total from Part I, column 3)	165,859	
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G)	()	
4	Taxes reclassified under high-tax kickout		
5	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv)) plus any carrybacks to the current tax year		
6	Total foreign taxes (combine lines 1 through 5)		165,859
7	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 13 of the applicable Schedule A		43,714,092
8a	Total taxable income from all sources (enter taxable income from the corporation's tax return)	43,714,092	
b	Adjustments to line 8a (see instructions)		
c	Subtract line 8b from line 8a		43,714,092
9	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1		1.000000
10	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus American Samoa economic development credit)		15,299,932
11	Credit limitation (multiply line 9 by line 10) (see instructions)		15,299,932
12	Separate foreign tax credit (enter the smaller of line 6 or line 11 here and on the appropriate line of Part III)		165,859

Part III—Summary of Separate Credits (Enter amounts from Part II, line 12 for **each** applicable category of income. **Do not** include taxes paid to sanctioned countries.)

1	Credit for taxes on passive category income	165,859	
2	Credit for taxes on general category income		
3	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)		
4	Total (add lines 1 through 3)		165,859
5	Reduction in credit for international boycott operations (see instructions)		
6	Total foreign tax credit (subtract line 5 from line 4). Enter here and on the appropriate line of the corporation's tax return		165,859

Schedule C Tax Deemed Paid by Domestic Corporation Filing Return

Use this schedule to figure the tax deemed paid by the corporation with respect to dividends from a first-tier foreign corporation under section 902(a), and deemed inclusions of earnings from a first- or lower-tier foreign corporation under section 960(a). **Report all amounts in U.S. dollars unless otherwise specified.**

Part I—Dividends and Deemed Inclusions From Post-1986 Undistributed Earnings

1. Name of Foreign Corporation (identify DISCs and former DISCs)	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends and Deemed Inclusions		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (from Schedule D, Part I—see instructions)		(a) Functional Currency	(b) U.S. Dollars		
Foreign Finance Corp	2011-12	UK	50,070,558	0	281,260		281,260	29,524,354	43,668,620	.5897	165,859

Total (Add amounts in column 10. Enter the result here and include on "Totals" line of Schedule B, Part I, column 3.) ▶ 165,859

Part II—Dividends Paid Out of Pre-1987 Accumulated Profits

1. Name of Foreign Corporation (identify DISCs and former DISCs)	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency computed under section 902) (attach schedule)	5. Foreign Taxes Paid and Deemed Paid on Earnings and Profits (E&P) for Tax Year Indicated (in functional currency) (see instructions)	6. Dividends Paid		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (see instructions)	
					(a) Functional Currency	(b) U.S. Dollars		(a) Functional Currency	(b) U.S. Dollars

Total (Add amounts in column 8b. Enter the result here and include on "Totals" line of Schedule B, Part I, column 3.) ▶

Part III—Deemed Inclusions From Pre-1987 Earnings and Profits

1. Name of Foreign Corporation (identify DISCs and former DISCs)	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. E&P for Tax Year Indicated (in functional currency translated from U.S. dollars, computed under section 964) (attach schedule)	5. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (see instructions)	6. Deemed Inclusions		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (multiply column 5 by column 7)
					(a) Functional Currency	(b) U.S. Dollars		

Total (Add amounts in column 8. Enter the result here and include on "Totals" line of Schedule B, Part I, column 3.) ▶

Schedule D Tax Deemed Paid by First- and Second-Tier Foreign Corporations under Section 902(b)

Use Part I to compute the tax deemed paid by a first-tier foreign corporation with respect to dividends from a second-tier foreign corporation. Use Part II to compute the tax deemed paid by a second-tier foreign corporation with respect to dividends from a third-tier foreign corporation. **Report all amounts in U.S. dollars unless otherwise specified.**

Part I—Tax Deemed Paid by First-Tier Foreign Corporations**Section A—Dividends Paid Out of Post-1986 Undistributed Earnings** (Include the column 10 results in Schedule C, Part I, column 6(b).)

1. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (see instructions)		(a) of Second-tier Corporation	(b) of First-tier Corporation		

Section B—Dividends Paid Out of Pre-1987 Accumulated Profits (Include the column 8(b) results in Schedule C, Part I, column 6(b).)

1. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency—attach schedule)	5. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (in functional currency—see instructions)	6. Dividends Paid (in functional currency)		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (see instructions)	
					(a) of Second-tier Corporation	(b) of First-tier Corporation		(a) Functional Currency of Second-tier Corporation	(b) U.S. Dollars

Part II—Tax Deemed Paid by Second-Tier Foreign Corporations**Section A—Dividends Paid Out of Post-1986 Undistributed Earnings** (Include the column 10 results in Section A, column 6(b), of Part I above.)

1. Name of Third-Tier Foreign Corporation and Its Related Second-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (from Schedule E, Part I, column 10)		(a) of Third-tier Corporation	(b) of Second-tier Corporation		

Section B—Dividends Paid Out of Pre-1987 Accumulated Profits (Include the column 8(b) results in Section A, column 6(b), of Part I above.)

1. Name of Third-Tier Foreign Corporation and Its Related Second-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Accumulated Profits for Tax Year Indicated (in functional currency—attach schedule)	5. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (in functional currency—see instructions)	6. Dividends Paid (in functional currency)		7. Divide Column 6(a) by Column 4	8. Tax Deemed Paid (see instructions)	
					(a) of Third-tier Corporation	(b) of Second-tier Corporation		(a) In Functional Currency of Third-tier Corporation	(b) U.S. Dollars

Schedule E Tax Deemed Paid by Certain Third-, Fourth-, and Fifth-Tier Foreign Corporations Under Section 902(b)

Use this schedule to report taxes deemed paid with respect to dividends from eligible post-1986 undistributed earnings of fourth-, fifth- and sixth-tier controlled foreign corporations. **Report all amounts in U.S. dollars unless otherwise specified.**

Part I—Tax Deemed Paid by Third-Tier Foreign Corporations (Include the column 10 results in Schedule D, Part II, Section A, column 6(b).)

1. Name of Fourth-Tier Foreign Corporation and Its Related Third-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (from Part II, column 10)		(a) Of Fourth-tier CFC	(b) Of Third-tier CFC		

Part II—Tax Deemed Paid by Fourth-Tier Foreign Corporations (Include the column 10 results in column 6(b) of Part I above.)

1. Name of Fifth-Tier Foreign Corporation and Its Related Fourth-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
					(a) Taxes Paid	(b) Taxes Deemed Paid (from Part III, column 10)		(a) Of Fifth-tier CFC	(b) Of Fourth-tier CFC		

Part III—Tax Deemed Paid by Fifth-Tier Foreign Corporations (Include the column 10 results in column 6(b) of Part II above.)

1. Name of Sixth-Tier Foreign Corporation and Its Related Fifth-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid For Tax Year Indicated	7. Post-1986 Foreign Income Taxes (add columns 5 and 6)	8. Dividends Paid (in functional currency)		9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
							(a) Of Sixth-tier CFC	(b) Of Fifth-tier CFC		

Schedule F Gross Income and Definitely Allocable Deductions for Foreign Branches			Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid		
1. Foreign Country or U.S. Possession (Enter two-letter code from Schedule A, column 1. Use a separate line for each.)		2. Gross Income	3. Definitely Allocable Deductions		
A				A	Reduction of Taxes Under Section 901(e)—Attach separate schedule
B				B	Reduction of Foreign Oil and Gas Taxes—Enter amount from Schedule I, Part II, line 6
C				C	Reduction of Taxes Due to International Boycott Provisions—Enter appropriate portion of Schedule C (Form 5713), line 2b. Important: Enter only “specifically attributable taxes” here.
D				D	Reduction of Taxes for Section 6038(c) Penalty—Attach separate schedule
E				E	Other Reductions of Taxes—Attach schedule(s)
F					
Totals (add lines A through F)* ▶				Total (add lines A through E). Enter here and on Schedule B, Part II, line 3 ▶	

* **Note:** The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in Schedule A.) However, the IRS requires the corporation to complete Schedule F under the authority of section 905(b).

Form **1118** (Rev. 12-2011)

Schedule H Apportionment of Deductions Not Definitely Allocable (complete only once)**Part I—Research and Development Deductions**

	(a) Sales Method				(b) Gross Income Method — Check method used: <input type="checkbox"/> Option 1 <input type="checkbox"/> Option 2				(c) Total R&D Deductions Not Definitely Allocable (enter the sum of all amounts entered in all applicable "R&D Deductions" columns)	
	Product line #1 (SIC Code:) *		Product line #2 (SIC Code:) *		Product line #1 (SIC Code:) *		Product line #2 (SIC Code:) *			
	(i) Gross Sales	(ii) R&D Deductions	(iii) Gross Sales	(iv) R&D Deductions	(v) Gross Income	(vi) R&D Deductions	(vii) Gross Income	(viii) R&D Deductions		
1 Totals (see instructions)										
2 Total to be apportioned										
3 Apportionment among statutory groupings:										
a General category income										
b Passive category income										
c Section 901(j) income*										
d Income re-sourced by treaty*										
4 Total foreign (add lines 3a through 3d)										

* Important: See **Computer-Generated Schedule H** in instructions.Form **1118** (Rev. 12-2011)

Form 1120 Test Scenario 3

**Schedule J
(Form 1118)**

(Rev. January 2009)

Department of the Treasury
Internal Revenue Service**Adjustments to Separate Limitation Income (Loss) Categories for
Determining Numerators of Limitation Fractions, Year-End
Recharacterization Balances, and Overall Foreign and Domestic
Loss Account Balances**

OMB No. 1545-0122

For calendar year 20 12, or other tax year beginning _____, 20 _____,
and ending _____, 20 _____▶ **Attach to Form 1118. For Paperwork Reduction Act Notice, see the Instructions for Form 1118.**

Name of corporation

Anywork Finance, Incorporated

Employer identification number

11-0000003**Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Limitation Fractions** (see instructions)

	(i) General category income	(ii) Passive category income	(iii) Other income*	(iv) U.S. income
1 Income or (loss) before adjustments		43,714,092		
2 Allocation of separate limitation losses:				
a General category income	()	()	()	
b Passive category income	()	()	()	
c Other income*	()	()	()	
3 Subtotal — Combine lines 1 through 2c.		43,714,092		
4 Allocation of overall foreign losses				()
5 Allocation of domestic losses	()	()	()	
6 Subtotal — Combine lines 3 through 5.		43,714,092		
7 Recapture of overall foreign losses	()	()	()	
8 Subtotal — Combine lines 6 and 7.		43,714,092		
9 Recharacterization of separate limitation income:				
a General category income	()			
b Passive category income		()		
c Other income*			()	
10 Recapture of overall domestic losses				()
11 Numerator of Limitation Fraction — Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.		43,714,092		

Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized (section 904(f)(5)(C))

a General category income				
b Passive category income				
c Other income*				

Part III Overall Foreign Loss Account Balances (section 904(f)(1))Complete for **each** separate limitation income category.

1 Beginning balance				
2 Current year additions				
3 Current year reductions (other than recapture)	()	()	()	
4 Current year recapture (from Part I, line 7)	()	()	()	
5 Ending balance —Combine lines 1 through 4.				

Part IV Overall Domestic Loss Account Balances (section 904(g)(1))

1 Beginning balance				
2 Current year additions				
3 Current year reductions (other than recapture)	()	()	()	
4 Subtotal —Combine lines 1 through 3.				
5 Current year recapture (from Part I, line 10)				
6 Ending balance —Subtract line 5 from line 4.				

* **Important:** See **Computer-Generated Schedule J** in instructions.

Cat. No. 10309U

Schedule J (Form 1118) (Rev. 1-2009)

Form **5471**

(Rev. December 2012)

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

► See separate instructions.

► For more information about Form 5471, see www.irs.gov/form5471

OMB No. 1545-0704

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning , 20 , and ending , 20

Attachment
Sequence No. **121**

Name of person filing this return

Anywork Finance, Incorporated**A Identifying number****11-0000003**

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

35 Any Street**B Category of filer (See instructions. Check applicable box(es)):**1 (repealed) 2 ☒ 3 ☒ 4 ☐ 5 ☐

City or town, state, and ZIP code

Anytown, NY 10006**C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period** **100** %Filer's tax year beginning **01/01** , 20 **12** , and ending **12/31** , 20 **12****D Person(s) on whose behalf this information return is filed:**

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.**1a Name and address of foreign corporation****Foreign Finance Corporation**
Any Street, Birmingham, England 126375**b(1) Employer identification number, if any****b(2) Reference ID number (see instructions)****ABC1234****c Country under whose laws incorporated****UK**

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
01/01/1990	United Kingdom	523900	Financial Investment	British Pound

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	
Samual Addams 75 Any Street, Birmingham, England 126375		

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common	750	1,000
Preferred	193,710	258,280

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2012)

Schedule B U.S. Shareholders of Foreign Corporation (see instructions)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Anywork Finance Incorporated 35 Any Street Anytown, NY 10006 11-0000003	Common	750	1,000	100
Anywork Finance Incorporated 35 Any Street Anytown, NY 10006 11-0000003	Class B Preferred	193,710	258,280	100

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	
	4 Dividends	4	
	5 Interest	5	23,862,341 35,294,101
	6a Gross rents	6a	14,988,962 22,169,741
	b Gross royalties and license fees	6b	
Deductions	7 Net gain or (loss) on sale of capital assets	7	
	8 Other income (attach statement)	8	
	9 Total income (add lines 3 through 8)	9	38,851,303 57,463,842
	10 Compensation not deducted elsewhere	10	
	11a Rents	11a	2,588,175 3,828,095
	b Royalties and license fees	11b	
	12 Interest	12	36,977 54,692
	13 Depreciation not deducted elsewhere	13	
	14 Depletion	14	
Net Income	15 Taxes (exclude provision for income, war profits, and excess profits taxes)	15	121 179
	16 Other deductions (attach statement—exclude provision for income, war profits, and excess profits taxes)	16	556,318 822,834
	17 Total deductions (add lines 10 through 16)	17	3,181,591 4,705,800
	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18	35,669,712 52,758,042
	19 Extraordinary items and prior period adjustments (see instructions)	19	
	20 Provision for income, war profits, and excess profits taxes (see instructions)	20	(7,818,965) (11,564,806)
	21 Current year net income or (loss) per books (combine lines 18 through 20)	21	27,850,747 41,193,236

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)

(a) Name of country or U.S. possession		Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2	United Kingdom	7,969,922	0.6761	11,788,082
3				
4				
5				
6				
7				
8	Total			11,788,082

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period		(b) End of annual accounting period	
1	Cash	1	8,557,500	3,281,502	
2a	Trade notes and accounts receivable	2a	855,858	15,006,554	
b	Less allowance for bad debts	2b	()	()	
3	Inventories	3			
4	Other current assets (attach statement)	4	255,108	243,012	
5	Loans to shareholders and other related persons	5	26,569,964		
6	Investment in subsidiaries (attach statement)	6			
7	Other investments (attach statement)	7	57,437	36,820,277	
8a	Buildings and other depreciable assets	8a			
b	Less accumulated depreciation	8b	()	()	
9a	Depletable assets	9a			
b	Less accumulated depletion	9b	()	()	
10	Land (net of any amortization)	10			
11	Intangible assets:				
a	Goodwill	11a			
b	Organization costs	11b			
c	Patents, trademarks, and other intangible assets	11c	11,727,492	21,085,517	
d	Less accumulated amortization for lines 11a, b, and c	11d	()	()	
12	Other assets (attach statement)	12			
13	Total assets	13	48,023,359	76,436,862	
Liabilities and Shareholders' Equity					
14	Accounts payable	14		68,312	
15	Other current liabilities (attach statement)	15	4,001,670	5,080,202	
16	Loans from shareholders and other related persons	16			
17	Other liabilities (attach statement)	17	2,016,428	1,247,422	
18	Capital stock:				
a	Preferred stock	18a	57,545,333	76,727,110	
b	Common stock	18b	750,000	1,000,000	
19	Paid-in or capital surplus (attach reconciliation)	19			
20	Retained earnings	20	(16,290,072)	(7,686,184)	
21	Less cost of treasury stock	21	()	()	
22	Total liabilities and shareholders' equity	22	48,023,359	76,436,862	

Schedule G Other Information**Yes No**

- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? ☐ ☒
If "Yes," see the instructions for required statement.
- 2 During the tax year, did the foreign corporation own an interest in any trust? ☐ ☒
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? ☐ ☒
If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).
- 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? ☐ ☒
- 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? ☐ ☒
- 6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? ☐ ☒
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(i)(G).
- 7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? ☐ ☒
- 8 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? ☐ ☒

Schedule H Current Earnings and Profits (see instructions)**Important:** Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account	1	27,850,747
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):		
a	Capital gains or losses		
b	Depreciation and amortization		
c	Depletion		
d	Investment or incentive allowance		
e	Charges to statutory reserves		
f	Inventory adjustments		
g	Taxes		113,140
h	Other (attach statement)		515,184
3	Total net additions		2,301,931
4	Total net subtractions		628,324
5a	Current earnings and profits (line 1 plus line 3 minus line 4)	5a	29,524,354
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	5b	
c	Combine lines 5a and 5b	5c	29,524,354
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions))	5d	43,668,620
	Enter exchange rate used for line 5d ▶		0.6761

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item D on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

Name of U.S. shareholder ▶	Identifying number ▶		
1 Subpart F income (line 38b, Worksheet A in the instructions)	1	43,668,620	
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2		
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3		
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4		
5 Factoring income	5		
6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions	6	43,668,620	
7 Dividends received (translated at spot rate on payment date under section 989(b)(1))	7		
8 Exchange gain or (loss) on a distribution of previously taxed income	8		

Yes No

- Was any income of the foreign corporation blocked? ☐ ☒
- Did any such income become unblocked during the tax year (see section 964(b))? ☐ ☒

If the answer to either question is "Yes," attach an explanation.

**SCHEDULE J
(Form 5471)**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**

▶ Attach to Form 5471. See Instructions for Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Anywork Finance, Incorporated

Identifying number

11-0000003

Name of foreign corporation

Foreign Finance Corporation

EIN (if any)

Reference ID number (see instructions)

ABC1234

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	
1 Balance at beginning of year	20,546,204	69,100,775			430,230	90,077,209
2a Current year E&P	29,524,354					
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	50,070,558	69,100,775				
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year	29,524,354				29,524,354	
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					29,954,584	
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	20,546,204	69,100,775				
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	20,546,204	69,100,775			29,954,584	119,601,563

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M
(Form 5471)**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471

Anywork Finance, Incorporated

Identifying number

11-0000003

Name of foreign corporation

Foreign Finance Corporation

EIN (if any)

Reference ID number (see instructions)

ABC1234**Important:** Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **British Pound .6761**

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.)					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)					
10 Interest received					
11 Premiums received for insurance or reinsurance					
12 Add lines 1 through 11					
13 Purchases of stock in trade (inventory)					
14 Purchases of tangible property other than stock in trade					
15 Purchases of property rights (patents, trademarks, etc.)					
16 Platform contribution transaction payments paid					
17 Cost sharing transaction payments paid					
18 Compensation paid for technical, managerial, engineering, construction, or like services					
19 Commissions paid					
20 Rents, royalties, and license fees paid					
21 Dividends paid					
22 Interest paid					
23 Premiums paid for insurance or reinsurance					
24 Add lines 13 through 23					
25 Amounts borrowed (enter the maximum loan balance during the year) — see instructions					
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions	46,001,741				

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 499630

Schedule M (Form 5471) (Rev. 12-2012)

Form 1120 Test Scenario 3

SCHEDULE O
(Form 5471)

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock**Information about Schedule O (Form 5471) and its instructions is at www.irs.gov/form5471
▶ Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Anywork Finance, Incorporated

Identifying number

11-0000003

Name of foreign corporation

Foreign Finance Corporation

EIN (if any)

Reference ID number (see instructions)

ABC1234

Important: Complete a **separate** Schedule O for each foreign corporation for which information must be reported.**Part I To Be Completed by U.S. Officers and Directors**

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition
Anywork Finance, Incorporated	35 Any St., Anytown, NY 10006	11-0000003	01/10/1990	

Part II To Be Completed by U.S. Shareholders**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.**Section A—General Shareholder Information**

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
Anywork Finance, Incorporated	1120	09/15/2012	Ogden	

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively
Anywork Finance, Incorporated	Common	12/31/2011	Purchase	250		
Anywork Finance, Incorporated	Preferred	12/31/2011	Purchase	64,570		

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 612000

Schedule O (Form 5471) (Rev. 12-2012)

Form 1120 Test Scenario 3

Schedule O (Form 5471) (Rev. 12-2012)

Page **2**

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired
9,000,000	Mary Doe, 812 Maple Street, Somewhere, MD 20901

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor			(b) Identifying number (if any)	(c) Date of transfer
(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation	
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)		

Section F—Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

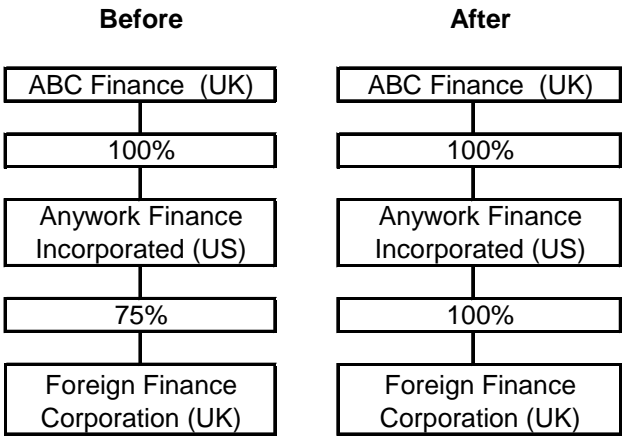
(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ►

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

Schedule O (Form 5471) (Rev. 12-2012)

Form 1120 Test Scenario 3
Form 1120 Test Scenario 3

Anywork Finance Incorporated 11-0000003
F5471, Schedule O, Section F (C)
Additional Information, Organizational Chart



Form 1120 Test Scenario 3

Form **5472**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business**
(Under Sections 6038A and 6038C of the Internal Revenue Code)Information about Form 5472 and its separate instructions is at www.irs.gov/form5472
For tax year of the reporting corporation beginning 01/01, 2012, and ending 12/31, 2012

OMB No. 1545-0805

Note. Enter all information in English and money items in U.S. dollars.**Part I Reporting Corporation** (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation Anywork Finance Incorporated		1b Employer identification number 11-0000003	
Number, street, and room or suite no. (if a P.O. box, see instructions) 35 Any Street		1c Total assets	
City or town, state, and ZIP code (if a foreign address, see instructions) Anytown, NY 10006		\$ 250,306,361	
1d Principal business activity ▶ International Finance		1e Principal business activity code ▶ 522293	
1f Total value of gross payments made or received (see instructions) reported on this Form 5472 \$ 5,000		1g Total number of Forms 5472 filed for the tax year 1	
1h Total value of gross payments made or received (see instructions) reported on all Forms 5472 \$ 5,000			
1i Check here if this is a consolidated filing of Form 5472 ▶ <input type="checkbox"/>	1j Country of incorporation US	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident US	1l Principal country(ies) where business is conducted US
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ▶ <input checked="" type="checkbox"/>			

Part II 25% Foreign Shareholder (see instructions)

1a Name and address of direct 25% foreign shareholder ABC Finance Corporation, 13 Somewhere, Birmingham, England 126375		1b(1) U.S. identifying number, if any 11-0000021	
		1b(2) Reference ID number (see instructions)	
1c Principal country(ies) where business is conducted UK	1d Country of citizenship, organization, or incorporation UK	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident UK	
2a Name and address of direct 25% foreign shareholder		2b(1) U.S. identifying number, if any	
		2b(2) Reference ID number (see instructions)	
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
3a Name and address of ultimate indirect 25% foreign shareholder		3b(1) U.S. identifying number, if any	
		3b(2) Reference ID number (see instructions)	
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
4a Name and address of ultimate indirect 25% foreign shareholder		4b(1) U.S. identifying number, if any	
		4b(2) Reference ID number (see instructions)	
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 49987Y

Form **5472** (Rev. 12-2012)

Part III Related Party (see instructions)Check applicable box: Is the related party a ☒ foreign person or ☐ U.S. person?

All reporting corporations must complete this question and the rest of Part III.

1a Name and address of related party

ABC Finance, 13 Somewhere, Birmingham, England 126375

1b(1) U.S. identifying number, if any

11-0000021

1b(2) Reference ID number (see instructions)**1c** Principal business activity ▶**1d** Principal business activity code ▶

522293

1e Relationship—Check boxes that apply: ☐ Related to reporting corporation ☐ Related to 25% foreign shareholder ☒ 25% foreign shareholder**1f** Principal country(ies) where business is conducted

UK

1g Country(ies) under whose laws the related party files an income tax return as a resident

UK

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)**Caution:** Part IV *must* be completed if the "foreign person" box is checked in the heading for Part III.If estimates are used, check here ☐

1	Sales of stock in trade (inventory)	1	
2	Sales of tangible property other than stock in trade	2	
3	Platform contribution transaction payments received	3	
4	Cost sharing transaction payments received	4	
5a	Rents received (for other than intangible property rights)	5a	
b	Royalties received (for other than intangible property rights)	5b	
6	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	6	
7	Consideration received for technical, managerial, engineering, construction, scientific, or like services	7	
8	Commissions received	8	
9	Amounts borrowed (see instructions) a Beginning balance b Ending balance or monthly average ▶	9b	
10	Interest received	10	
11	Premiums received for insurance or reinsurance	11	
12	Other amounts received (see instructions)	12	
13	Total. Combine amounts on lines 1 through 12	13	
14	Purchases of stock in trade (inventory)	14	
15	Purchases of tangible property other than stock in trade	15	
16	Platform contribution transaction payments paid	16	
17	Cost sharing transaction payments paid	17	
18a	Rents paid (for other than intangible property rights)	18a	
b	Royalties paid (for other than intangible property rights)	18b	
19	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	19	
20	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	20	
21	Commissions paid	21	
22	Amounts loaned (see instructions) a Beginning balance b Ending balance or monthly average ▶	22b	5,000
23	Interest paid	23	
24	Premiums paid for insurance or reinsurance	24	
25	Other amounts paid (see instructions)	25	
26	Total. Combine amounts on lines 14 through 25	26	5,000

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)Describe these transactions on an attached separate sheet and check here. ☐**Part VI Additional Information**

All reporting corporations must complete Part VI.

- 1** Does the reporting corporation import goods from a foreign related party? ☐ Yes ☒ No
- 2a** If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? ☐ Yes ☐ No
If "No," **do not** complete **b** and **c** below.
- b** If "Yes," attach a statement explaining the reason or reasons for such difference.
- c** If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472? ☐ Yes ☐ No
- 3** During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement? ☐ Yes ☐ No
- 4** During the course of the tax year, did the foreign parent corporation become a participant in any cost sharing arrangement? ☐ Yes ☐ No

Form **8832**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

Entity Classification Election

OMB No. 1545-1516

Type or Print	Name of eligible entity making election DEF International Finance	Employer identification number 11-0000017
	Number, street, and room or suite no. If a P.O. box, see instructions. 100 Helmstraat	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code. Maastricht, Limburg, Netherlands 6211TA	

▶ Check if: ☐ Address change ☐ Late classification relief sought under Revenue Procedure 2009-41
☐ Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

Part I Election Information**1 Type of election** (see instructions):

- a** ☒ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
b ☐ Change in current classification. Go to line 2a.

2a Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

- ☐ **Yes.** Go to line 2b.
☐ **No.** Skip line 2b and go to line 3.

2b Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?

- ☐ **Yes.** Go to line 3.
☐ **No.** Stop here. You generally are not currently eligible to make the election (see instructions).

3 Does the eligible entity have more than one owner?

- ☐ **Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
☒ **No.** You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

4 If the eligible entity has only one owner, provide the following information:

- a** Name of owner ▶ Anywork Finance Incorporated
b Identifying number of owner ▶ 11-0000003

5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a** Name of parent corporation ▶ _____
b Employer identification number ▶ _____

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 22598R

Form **8832** (Rev. 1-2012)

11 Provide the explanation as to why the entity classification election was not filed on time (see instructions).

Title

Form 1120 Test Scenario 3

Form **8858**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
To Foreign Disregarded Entities**► Information about Form 8858 and its separate instructions is at www.irs.gov/form8858.Information furnished for the foreign disregarded entity's annual accounting period (see instructions) beginning **01/01**, 20 **12**, and ending **12/31**, 20 **12**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

Anywork Finance Incorporated

Filer's identifying number

11-0000003

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

35 Any Street

City or town, state, and ZIP code

Anytown, NY 10006

Filer's tax year beginning

, 20

, and ending

, 20

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.**1a** Name and address of foreign disregarded entity**DEF International Finance, 100 Helmstraat, Massricht, Limburg,
Netherlands 6211TA****b(1)** U.S. identifying number, if any**11-0000017****b(2)** Reference ID number (see instructions)**c** Country(ies) under whose laws organized and entity type under local tax law**Netherlands Foreign Entity****d** Date(s) of organization**12/30//2011****e** Effective date as foreign
disregarded entity**12/31/2011****f** If benefits under a U.S. tax treaty were claimed with respect to
income of the foreign disregarded entity, enter the treaty and
article number**g** Country in which principal business
activity is conducted**Netherlands****h** Principal business
activity**i** Functional currency**2** Provide the following information for the foreign disregarded entity's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in
the United States**b** Name and address (including corporate department, if applicable) of person(s)
with custody of the books and records of the foreign disregarded entity, and
the location of such books and records, if different**3** For the **tax owner** of the foreign disregarded entity (if different from the filer) provide the following:**a** Name and address**ABCDEF Finance Corporation
14 Somewhere
Birmingham, England 126375****b** Annual accounting period covered by the return (see instructions)**c(1)** U.S. identifying number, if any**11-0000022****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the foreign disregarded entity (if different from the tax owner) provide the following:**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 21457L

Form **8858** (Rev. 12-2012)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollars
1	Gross receipts or sales (net of returns and allowances)	1	
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	
4	Other income	4	
5	Total income (add lines 3 and 4)	5	
6	Total deductions	6	
7	Other adjustments	7	
8	Net income (loss) per books	8	

Schedule C-1 Section 987 Gain or Loss Information

		(a) Amount stated in functional currency of foreign disregarded entity	(b) Amount stated in functional currency of recipient
1	Remittances from the foreign disregarded entity	1	
2	Section 987 gain (loss) of recipient	2	
3	Were all remittances from the foreign disregarded entity treated as made to the direct owner?		Yes No
4	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year?		

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for foreign disregarded entities that use DASTM.

Assets			(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash and other current assets	1		
2	Other assets	2		
3	Total assets	3		
Liabilities and Owner's Equity				
4	Liabilities	4		
5	Owner's equity	5		
6	Total liabilities and owner's equity	6		

Schedule G Other Information

		Yes	No
1	During the tax year, did the foreign disregarded entity own an interest in any trust?		
2	During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership?		
3	Answer the following question only if the foreign disregarded entity made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the foreign disregarded entity as a result of the election?		
4	If the interest in the foreign disregarded entity is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii) does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(ii)?		
	If "Yes," enter the amount of the dual consolidated loss ► \$		
	Answer question 5a.		

Form 1120 Test Scenario 3

Form 8858 (Rev. 12-2012)

Page **3****Schedule G Other Information** (continued)

	Yes	No
5a Was any portion of the dual consolidated loss in question 4 taken into account in computing consolidated taxable income for the year? If "Yes," go to 5b. If "No," skip 5b and 5c		
b Was this a permitted domestic use of the dual consolidated loss under Reg. 1.1503(d)-6? If "Yes," see instructions and skip 5c. If "No," go to 5c		
c If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Reg. 1.1503(d)-4?		
If "Yes," enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ► \$ See instructions.		
6 During the tax year, did the foreign disregarded entity pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
7 During the tax year, did the foreign disregarded entity pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
8 Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch?		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income or (loss) per foreign books of account	1	
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 minus line 3)	4	
5 DASTM gain or loss (if applicable)	5	
6 Combine lines 4 and 5.	6	
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions))	7	
Enter exchange rate used for line 7 ►		

Form **8858** (Rev. 12-2012)

EXHIBIT 5 – Tax Year 2012 Form 1120S

Form 1120S Test Scenario 4

Form 1120S Test Scenario 5

Form 1120S Test Scenario 6

Great Atomic Pyrotechnics & Design, Inc.**11-0000006**

Some draft forms were used in this example; please refer to IRS.gov for the most current version of the forms. Major changes have been made to the Form 1120S.

FORMS REQUIRED: 1120S, Sch K-1 (1120S) (2), 1125-A, 4562 (2), 4797, 8453-S, 8825

ATTACHMENTS:

ItemizedOtherIncomeSchedule2
 ItemizedOtherDeductionsSchedule2
 ItemizedOtherCurrentAssetsSchedule
 ItemizedOtherInvestmentSchedule
 ItemizedOtherAssetsSchedule
 ItemizedOtherCurrentLiabilitiesSchedule
 ItemizedIncomeNotRecordedonBooksSchedule2
 ItemizedDeductionsNotChargedAgainstBooksSchedule2
 AccumulatedAdjustmentsAccountOtherAdditionsSchedule
 AccumulatedAdjustmentsAccountOtherReductionsSchedule
 ItemizedOtherCostsSchedule
 DispositionOfPropWithSect179DeductionsStatement (2)

Additional information:

NOTE: The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC".

Form 1120S changes:

1. Line 1a "Merchant card and third party payments (see instructions)" removed and replaced with "Gross receipts or sales", 1,124,560
2. Line 1b "Gross receipts or sales not reported on line 1a (see instructions)" removed and replaced with "Returns and allowances"
3. Line 1c changed to "Balance. Subtract line 1b from line 1a."
4. Line 1d deleted.
5. Line 1e renumbered to Line 1c.
6. Line 3, line 1e renumbered to line 1c.
7. Line 4, deleted "Part II"
8. Schedule B, Line 3 deleted text "If Yes, complete (a) through (d) below" and table.
9. Schedule B, line 5(a) deleted "Total shares of stock outstanding at the end of the tax year" Inserted:
 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.
10. Schedule B, line 5(b) deleted "Total shares of stock outstanding in (a) if all the instruments were executed." Inserted:
 5(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 restricted stock
 (ii) Total shares of non-restricted stock.

BINARY ATTACHMENT: Scanned Form 8453-C (8453 Signature Document)

HEADER INFO: Non on the actual return

Multiple Software Packages Used: No

Form 1120S Test Scenario 4

Originator: **EFIN:** Self-select
Type: ERO
Practitioner PIN: None
PIN entered by: N/A

Signature Option: Binary attachment 8453 signature document

Officer: **Name:** Carmen Sandiego
Title: President
Taxpayer PIN: N/A
Phone: 703-555-1515
Email Address: carmensandiego@greatatomic.com
Date Signed: 01/25/13

Preparer: **Name:** Johnny Appleseed
Email Address: johnny.appleseed@greatatomic.com
Date Prepared: 01/20/2013

Name Control: **Form 1120 Great Atomic Pyrotechnics & Designs, Inc – GREA**
Sch K-1 Shareholder Issa Salesbury – SALE
Sch K-1 Shareholder Mak A Decision – DESI

IP Address: 112.112.112.112

Great Atomic Pyrotechnics & Design, Inc

Attachment 1, F1120S, Line 15: Other Income (Loss) (ItemizedOtherIncomeSchedule 2)

Miscellaneous Income	4,860
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Attachment 2, F1120S, Line 19, Other Deductions (ItemizedOtherDeductionsSchedule2)

Vehicle expenses	19,567
Charges-Bank & Financial	415
Dues & Subscriptions	200
Insurance	22,232
Miscellaneous	255
Office Supplies	1,220
Postage & Delivery	207
Printing & Reproduction	158
Professional Fees	620
Repairs to Equipment	679
Small Tools	3,247
Utilities	3,651
Amortization	918
50% of Meals & Entertainment	<u>487</u>
Total	53,856

Attachment 3, Form 1120S, Sch L, Balance Sheets per Books, Line 6(d): Other current assets at end of tax year (*ItemizedOtherCurrentAssetsSchedule*)

	Ending
Employee Loans	<u>2,950</u>
Spec House Costs	<u>275,026</u>
Total	277,976

Attachment 4, Form 1120S, Schedule L Balance Sheets per Books, Line 9(b): Other investments at beginning of tax year. (*ItemizedOtherInvestmentsSchedule*)

	Beginning
Other Investments	1,000

Attachment 5, Form 1120S, Sch L Balance Sheets per Books, Line 14 (b): Other assets at beginning of tax year (*ItemizedOtherAssetsSchedule*)

	Beginning
Spec House	913

Attachment 6, Form 1120S, Sch L Balance Sheets per Books, Line 18 (b) & (d): Other current Liabilities at beginning and end of tax year. (*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	Ending
Spec House Loans		232,240
Payroll Tax Liabilities	2,975	4,533
Credit Card Liability	<u>6,661</u>	<u>15,043</u>
Total	9,636	251,816

Attachment 7, Form 1120S, Sch M-1, Line 2: Total Income Not Recorded on Books (*ItemizedIncomeNotRecordedOnBooksSchedule2*)

Form 4797 Book/Tax Diff	2,885
Net Rental Real Estate Income (loss), Form 8825	2,725

Attachment 8, Form 1120S, Sch M-1, Line 6: Total deductions (depreciation and itemized deductions) on this return not charged against book income this year. (*ItemizedDeductionsNotChargedAgainstBookSchedule2*)

Miscellaneous	6,768
---------------	--------------

Attachment 9, Form 1120S, Page 5, Sch M-2, Line 3: Other Additions, (Total of all other additions)
(AccumulatedAdjustmentsAccountOtherAdditionsSchedule)

Gain on Sale Sec 179 Assets	2,800
Net Rental Real Estate income (loss), Form 8825	2,725

Attachment 10, Form 1120S, Sch M-2, Line 5a: Total of itemized other reductions
(AccumulatedAdjustmentsAccountOtherReductionsSchedule)

Disallowed Entertainment Exp	486
Section 179 deduction	11,463
Total	11,949

Attachment 11, Form 1125-A, Line 5: Other Costs (ItemizedOtherCostsSchedule)

Subcontractors	334,099
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Attachment 12, Schedule K-1 (999-06-0005) Line 17: Other Information
(DispositionOfPropWithSect179DeductionsStatement)

Description of Property:	Dodge 1987 Red Pickup Truck
Gross Sales Price:	1,400
Cost or Expense of Sale:	1,000
Date Property was Acquired:	07/29/2004
Date Property was Sold:	06/13/2011
Section 179 Deduction:	1,000

Attachment 13, Schedule K-1 (999-06-0001) Line 17: Other Information
(DispositionOfPropWithSect179DeductionsStatement)

Description of Property:	Dodge 1987 Red Pickup Truck
Gross Sales Price:	1,400
Cost or Expense of Sale:	1,000
Date Property was Acquired:	07/29/2004
Date Property was Sold:	06/13/2011
Section 179 Deduction:	1,000

Form 1120S Test Scenario 4

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Form **1120S**Department of the Treasury
Internal Revenue Service▶ 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.**2012**

For calendar year 2012 or tax year beginning , 2012, ending , 20

A S election effective date 01/01/1990	TYPE OR PRINT	Name Great Atomic Pyrotechnics & Design, Inc.	D Employer identification number 11-0000006
B Business activity code number (see instructions) 325100		Number, street, and room or suite no. If a P.O. box, see instructions. 36 Any Street	E Date incorporated 01/01/1990
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code Boomtown, CA 90062	F Total assets (see instructions) \$ 498,034

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 ▶ **2****Caution.** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a	1,124,560		
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a	1c		1,124,560	
	2 Cost of goods sold (attach Form 1125-A)	2		669,365	
	3 Gross profit. Subtract line 2 from line 1c	3		455,195	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4		5,179	
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions—attach statement)	5		4,860	
	6 Total income (loss). Add lines 3 through 5	6		465,234	
	7 Compensation of officers	7		34,973	
	8 Salaries and wages (less employment credits)	8		100,531	
	9 Repairs and maintenance	9			
	10 Bad debts	10			
	11 Rents	11		156,855	
	12 Taxes and licenses	12		13,685	
	13 Interest	13		13,220	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14		1,019	
	15 Depletion (Do not deduct oil and gas depletion.)	15			
	16 Advertising	16		4,093	
	17 Pension, profit-sharing, etc., plans	17			
	18 Employee benefit programs	18			
	19 Other deductions (attach statement)	19		53,856	
20 Total deductions. Add lines 7 through 19	20		378,232		
21 Ordinary business income (loss). Subtract line 20 from line 6	21		87,002		
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)	22c			
	23a 2012 estimated tax payments and 2011 overpayment credited to 2012	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c	23d			
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	24			
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25			
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26			
27 Enter amount from line 26 Credited to 2013 estimated tax ▶ Refunded ▶	27				

**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 <input type="checkbox"/> if self-employed	PTIN P4444444
Firm's name ▶ Electronic Tax Filers, Inc.	Firm's EIN ▶ 11-0000011		Phone no. 512-555-1212	
Firm's address ▶ 100 Efile Drive, Anytown, TX 78621				

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2012)

Schedule B **Other Information** (see instructions)

1	Check accounting method:	a	<input type="checkbox"/> Cash	b	<input type="checkbox"/> Accrual		Yes	No
		c	<input checked="" type="checkbox"/> Other (specify) ► <u>Hybrid</u>					
2	See the instructions and enter the:	a	Business activity ► <u>Construction</u>		b	Product or service ► <u>Pyrotechnics</u>		
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?							<input checked="" type="checkbox"/>
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							<input checked="" type="checkbox"/>
	(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			
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							<input checked="" type="checkbox"/>
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital			
5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock?							<input checked="" type="checkbox"/>
	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?							<input checked="" type="checkbox"/>
	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?							<input checked="" type="checkbox"/>
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>							
	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							<input checked="" type="checkbox"/>
	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?							<input checked="" type="checkbox"/>
	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							<input checked="" type="checkbox"/>
13a	Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?							<input checked="" type="checkbox"/>
b	If "Yes," did the corporation file or will it file required Forms 1099?							

Form 1120S Test Scenario 4

Form 1120S (2012)

Page **3**

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	87,002
	2 Net rental real estate income (loss) (attach Form 8825)	2	2,725
	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	
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a		
b Collectibles (28%) gain (loss) 8b			
c Unrecaptured section 1250 gain (attach statement) 8c			
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) . . . Type ▶	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	11,463
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
d Other deductions (see instructions) . . . Type ▶	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) . . . Type ▶	13e	
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f	
	g Other credits (see instructions) . . . Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement)	14k	
Other information			
l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	-354
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	486
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	486
	d Distributions (attach statement if required) (see instructions)	16d	35,987
	e Repayment of loans from shareholders	16e	

Form **1120S** (2012)

Form 1120S Test Scenario 4

Form 1120S (2012)

Page **4**

Schedule K Shareholders' Pro Rata Share Items (continued)			Total amount	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	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	78,264

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		37,504		9,214
2a	Trade notes and accounts receivable	73,320		164,008	
b	Less allowance for bad debts	()	73,320	()	164,008
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				277,976
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		1,000		
10a	Buildings and other depreciable assets	69,032		69,395	
b	Less accumulated depreciation	(18,478)	50,554	(22,583)	46,812
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	90		90	
b	Less accumulated amortization	(48)	42	(66)	24
14	Other assets (attach statement)		913		
15	Total assets		163,333		498,034
Liabilities and Shareholders' Equity					
16	Accounts payable		8,891		75,087
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)		9,636		251,816
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		47,999		36,971
21	Other liabilities (attach statement)				
22	Capital stock		1,325		1,325
23	Additional paid-in capital		95,482		132,835
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity		163,333		498,034

Form **1120S** (2012)

Form 1120S Test Scenario 4

Form 1120S (2012)

Page **5****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	85,504	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) _____	5,610	a	Tax-exempt interest \$ _____	486
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 \$ _____		a	Depreciation \$ _____	6,082
b	Travel and entertainment \$ _____	486			12,850
			7	Add lines 5 and 6	13,336
4	Add lines 1 through 3	91,600	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	78,264

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	30,238	
2	Ordinary income from page 1, line 21	87,002	
3	Other additions	5,525	486
4	Loss from page 1, line 21	()	
5	Other reductions	11,949	()
6	Combine lines 1 through 5	110,816	486
7	Distributions other than dividend distributions	35,987	
8	Balance at end of tax year. Subtract line 7 from line 6	74,829	486

Form **1120S** (2012)

☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service**2012**For calendar year 2012, or tax
year beginning _____, 2012
ending _____, 20____**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number
11-0000006**B** Corporation's name, address, city, state, and ZIP code
Great Atomic Pryotechnics, & Designs, Inc
36 Any Street
Boomtown, CA 90062**C** IRS Center where corporation filed return
OSPC**Part II Information About the Shareholder****D** Shareholder's identifying number
999-06-0005**E** Shareholder's name, address, city, state, and ZIP code
Issa Salesbury
49 Any Street
Anytown, PA 19561**F** Shareholder's percentage of stock
ownership for tax year 50 %**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	43,501		
2	Net rental real estate income (loss)		
	1,362		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	(177)
11	Section 179 deduction	16	Items affecting shareholder basis
	5,731	A	243
12	Other deductions	C	243
		D	17,994
		17	Other information
		K	1,400

* See attached statement for additional information.

For IRS Use Only

☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service**2012**For calendar year 2012, or tax
year beginning _____, 2012
ending _____, 20____**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items****Part I Information About the Corporation****A** Corporation's employer identification number
11-0000006**B** Corporation's name, address, city, state, and ZIP code
Great Atomic Pryotechnics, & Designs, Inc
36 Any Street
Boomtown, CA 90062**C** IRS Center where corporation filed return
OSPC**Part II Information About the Shareholder****D** Shareholder's identifying number
999-06-0001**E** Shareholder's name, address, city, state, and ZIP code
Mak A Desision
45 Any Street
Anytown, NY 10005**F** Shareholder's percentage of stock
ownership for tax year 50 %

1	Ordinary business income (loss)	13	Credits
	43,501		
2	Net rental real estate income (loss)		
	1,362		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	(177)
11	Section 179 deduction	16	Items affecting shareholder basis
	5,732	A	243
12	Other deductions	C	243
		D	17,993
		17	Other information
		K	1,400

* See attached statement for additional information.

For IRS Use Only

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2012
Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Great Atomic Pyrotechnics & Design, Inc.

Business or activity to which this form relates

Pyrotechnics Design and Display

Identifying number

11-0000006

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	11,463
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
Level		550	550
Compressor		10,449	10,449
7	Listed property. Enter the amount from line 29	7	464
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	11,463
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	11,463
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	87,002
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	11,463
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	1,019
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,019
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2012)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use:								
Computer	01/15/11	80 %	580		5	200 DB-HV		464
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	464

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year				43	18
44 Total. Add amounts in column (f). See the instructions for where to report				44	18

Form **4562**Department of the Treasury
Internal Revenue Service (99)Form 1120S Test Scenario 4
Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2012
Attachment
Sequence No. **179**

Name(s) shown on return

Great Atomic Pyrotechnics & Design, Inc.

Business or activity to which this form relates

Pyrotechnics Design and Display

Identifying number

11-0000006

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	800

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	800
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2012)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .						29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles) .						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year					43 900
44 Total. Add amounts in column (f). See the instructions for where to report					44 900

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Equipment	Various	01/19/2012
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	9,000		
21	Cost or other basis plus expense of sale	21	15,307		
22	Depreciation (or depletion) allowed or allowable	22	11,486		
23	Adjusted basis. Subtract line 22 from line 21.	23	3,821		
24	Total gain. Subtract line 23 from line 20	24	5,179		
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a	11,486		
b	Enter the smaller of line 24 or 25a	25b	5,179		
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976.	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f.	26g			
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	5,179
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	5,179
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years.	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form 1120S Test Scenario 4

Form **8453-S****U.S. S Corporation Income Tax Declaration
for an IRS e-file Return**

OMB No. 1545-1867

Department of the Treasury
Internal Revenue Service

- **File electronically with the corporation's tax return. Do not file paper copies.**
 ► **Information about Form 8453-S and its instructions is at www.irs.gov/form8453s.**

For calendar year 2012, or tax year beginning , 2012, ending , 20

2012

Name of corporation

Great Atomic Pyrotechnics & Design, Inc.

Employer identification number

11-0000006**Part I Tax Return Information** (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	1,124,560
2	Gross profit (Form 1120S, line 3)	2	455,195
3	Ordinary business income (loss) (Form 1120S, line 21)	3	87,002
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	2,725
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	78,264

Part II Declaration of Officer (see instructions) **Be sure to keep a copy of the corporation's tax return.**

- 6a** ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2012 federal income tax return.
- b** ☐ I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- c** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2012 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgement of receipt of transmission and an indication of whether or not the corporation's return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

**Sign
Here**

Signature of officer

Date

President

Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-S are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

**ERO's
Use
Only**ERO's
signature

Date

Check if
also paid
preparer ☐Check if
self-
employed ☐

ERO's SSN or PTIN

P44444445Firm's name (or
yours if self-employed),
address, and ZIP code**Electronic Tax Filers, Inc.
100 Efile Drive, Anytown, Tx 78621**EIN **11-0000011**Phone no. **512-555-1212**

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 644221

Form **8453-S** (2012)

Form 1120S Test Scenario 4
**Rental Real Estate Income and Expenses of a
Partnership or an S Corporation**

OMB No. 1545-1186

▶ See instructions on back.

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

Name **Great Atomic Pyrotechnics & Design, Inc.** Employer identification number **11-0000006**

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A	8510 Particle Drive Anytown, OK 74002	4	0	0
B				
C				
D				

		Properties							
		A		B		C		D	
Rental Real Estate Income									
2	Gross rents	2	7,200						
Rental Real Estate Expenses									
3	Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance . .	5							
6	Commissions	6							
7	Insurance	7	250						
8	Legal and other professional fees	8	300						
9	Interest	9	1,500						
10	Repairs	10	125						
11	Taxes	11	175						
12	Utilities	12	325						
13	Wages and salaries	13							
14	Depreciation (see instructions)	14	800						
15	Other (list) ▶ amortization		900						
	Bank Charges	15	50						
	Licenses and Permits		50						
16	Total expenses for each property. Add lines 3 through 15	16	4,475						
17	Income or (Loss) from each property. Subtract line 16 from line 2	17	2,725						
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	7,200						
b	Total expenses. Add total expenses from line 16, columns A through H	18b	(4,475)						
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19							
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a							
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:								
	(1) Name (2) Employer identification number								
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21	2,725						

WorkNAILDay, Inc.**11-0000007**

Draft Forms are used in this example; please refer to IRS.gov for the most current version of the Form. Major changes have been made to the Form 1120S and Schedule D (1120S).

FORMS REQUIRED: 1120S, Sch D (1120S) (2), Sch K-1 (1120S) (2), 1125-A, 4562, 4797, 8824, 8949

ATTACHMENTS:

ItemizedOtherDeductionsSchedule2
 ItemizedOtherDeductionsSchedule3
 AdjustedGainLossSchedule
 ItemizedOtherCurrentAssetsSchedule
 ItemizedOtherAssetsSchedule
 ItemizedOtherCurrentLiabilitiesSchedule
 ItemizedExpensesRecordedOnBooksSchedule2
 AccumulatedAdjustmentsAccountOtherAdditionsSchedule
 AccumulatedAdjustmentsAccountOtherReductionsSchedule
 ItemizedOtherCostsSchedule

Additional information:

NOTE: The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC".

Form 1120S changes:

1. Line 1a "Merchant card and third party payments (see instructions)" removed and replaced with "Gross receipts or sales", 1,124,560
2. Line 1b "Gross receipts or sales not reported on line 1a (see instructions)" removed and replaced with "Returns and allowances"
3. Line 1c changed to "Balance. Subtract line 1b from line 1a."
4. Line 1d deleted.
5. Line 1e renumbered to Line 1c.
6. Line 3, line 1e renumbered to line 1c.
7. Line 4, deleted "Part II"
8. Schedule B, Line 3 deleted text "If Yes, complete (a) through (d) below" and table.
9. Schedule B, line 5(a) deleted "Total shares of stock outstanding at the end of the tax year" Inserted:
 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.
10. Schedule B, line 5(b) deleted "Total shares of stock outstanding in (a) if all the instruments were executed." Inserted:
 5(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 restricted stock
 (ii) Total shares of non-restricted stock.

Schedule D, Form 1120S changes

Schedule D (Form 1120S) filers will bring in transactions from Form(s) 8949 (on new lines 1, 2, 3, 8, 9, and 10). Form(s) 8949, will, in turn, bring in transactions from Form(s) 1099-B. See the new Form and Form Instructions for specifics.

BINARY ATTACHMENT: None**HEADER INFO:** Not on the actual return**Multiple Software Packages Used:** No**Form 1120S Test Scenario 5**

Originator: **EFIN:** Use your EFIN
Type: ERO
Practitioner PIN: PIN entered by ERO
PIN entered by: Enter a PIN

Signature Option: PIN

Officer: **Name:** Khiry U Farr
Title: Chief Executive Officer
Taxpayer PIN: Enter PIN
Phone: 301-555-1212
Email Address: khiryfarr@workNall.com
DateSigned: 01/25/13
Authorized Third Party: Yes

Preparer: **Name:** Johnny Appleseed
Email Address: johnnyappleseed@workNall.com
Date Prepared: 01/20/2013

Name Control: **Form 1120S WorkNAIIDay, Inc. – WORK**
Sch K-1 shareholder Carrie Ortiz – ORTI
Sch K-1 shareholder Bin Xempt - XEMP

IP Address: 112.112.112.112

WorkNAIIDay, Inc.**Attachment 1, F1120S**, Line 19: Other deductions (*ItemizedOtherDeductionsSchedule2*)

Dues & Subscriptions	899
Fuel	21,123
Insurance	143,673
Accounting and Legal	123,384
License	1,766
Miscellaneous	3,074
Supplies, Computer	11,283
Supplies, Office	5,351
Postage	1,262
Plan Expense/Reproduction	5,770
Small Tools and Supplies	6,381

Telephone	23,545
Travel	10,583
Utilities	7,109
50% of Meals & Entertainment	<u>2,124</u>
Total	367,327

Attachment 2, Form 1120S, Sch K, Line 12d: Other deductions (*ItemizedOtherDeductionsSchedule3*)

Trade/Business Activity:	321900
Description:	Expenses under Section 212 for the production of income
Amount::	\$502,369
Code:	S

Attachment 3, Form 1120S, Sch K, Line 15b: Adjusted gain or loss (*AdjustedGainLossSchedule*)

Explanation:	Disposition of Incentive Stock Option:	\$(14,733)
--------------	--	-------------------

Attachment 4, Form 1120S, Sch L Balance Sheets per Books, Line 6(b) & (d): Other current assets at beginning and end of tax year (*ItemizedOtherCurrentAssetsSchedule*)

	Beginning	Ending
Notes Receivable		1,800
Escrow	9,900	4,900
Accrued Interest Receivable	8,351	<u>45,791</u>
Work in Progress	<u>38,003</u>	
Total	56,254	52,491

Attachment 5, Form 1120S, Sch L Balance Sheets per Books, Line 14(b): Other assets at beginning of tax year (*ItemizedOtherAssetsSchedule*)

	Beginning	Ending
Notes Receivable	41,754	

Attachment 6, Form 1120S, Sch L Balance Sheets per Books, 18(b) & (d): Other current Liabilities at beginning and end of tax year (*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	Ending
Billings in Excess	19,400	
Union Benefits Payable		231
Accrued Pension Contribution	400	

Form 1120S Test Scenario 5

Payroll Taxes Payable	2,316	760
Accrued Workers Compensation	(11,758)	10,388
Accrued Payroll	<u>12,473</u>	<u>21,701</u>
Total	22,831	33,080

Attachment 7 Form 1120S, Schedule M-1, Line 3: Total expenses not deducted recorded on books this year (*ItemizedExpensesRecordedOnBooksSchedule2*)

Officer Life Insurance Premiums	17,328
Travel & entertainment	2,124

Attachment 8, Form 1120S, Sch M-2, Line 3a: Other Additions, (Total of all other additions) (*AccumulatedAdjustmentsAccountOtherAdditionsSchedule*)

Interest Income	71,147
Short-Term Cap Gain	78,649
Other Income (loss)	<u>10,000</u>
Total	159,796

Attachment 9, Form 1120S Sch M-2, Line 5a: Total of itemized other reductions (*AccumulatedAdjustmentsAccountOtherReductionsSchedule*)

Disallowed Entertainment Exp	2,124
Sec 179 Expense	62,935
Officer Life Insurance Premiums	17,328
Other Deductions	<u>502,369</u>
Total	584,756

Attachment 10, Form 1125-A, Line 5: Other costs (*ItemizedOtherCostsSchedule*)

Union Benefits	91,608
Union Pension Expense	77,549
Temporary Utilities	17,118
Messenger	414
Misc Expense	4,423
Sub-Contracts	8,216,719
Permits	30,950,
Workers Compensation	71,713
Purchases Discounts	(7,721)
Payroll Taxex	64,587
PM Assistant Program	54,345
Travel	<u>6,291</u>
Total	8,627,996

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

2012

For calendar year 2012 or tax year beginning , 2012, ending , 20

A S election effective date 03/08/1992	TYPE OR PRINT	Name WorkNAIIday, Inc.	D Employer identification number 11-0000007
B Business activity code number (see instructions) 321900		Number, street, and room or suite no. If a P.O. box, see instructions. 37 Any Street	E Date incorporated 03/08/1992
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code Anytown, NC 28041 0280	F Total assets (see instructions) \$ 3,605,885

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 ▶ **2****Caution.** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a	11,468,259		
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a	1c	11,468,259		
	2 Cost of goods sold (attach Form 1125-A)	2	10,061,879		
	3 Gross profit. Subtract line 2 from line 1c	3	1,406,380		
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4	14,433		
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions—attach statement)	5			
	6 Total income (loss). Add lines 3 through 5	6	1,420,813		
	7 Compensation of officers	7	161,698		
	8 Salaries and wages (less employment credits)	8	196,941		
	9 Repairs and maintenance	9	17,760		
	10 Bad debts	10			
	11 Rents	11	160,574		
	12 Taxes and licenses	12	36,594		
	13 Interest	13	26,103		
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14	6,726		
	15 Depletion (Do not deduct oil and gas depletion.)	15			
	16 Advertising	16	8,257		
	17 Pension, profit-sharing, etc., plans	17	14,715		
	18 Employee benefit programs	18			
	19 Other deductions (attach statement)	19	367,327		
20 Total deductions. Add lines 7 through 19	20	996,695			
21 Ordinary business income (loss). Subtract line 20 from line 6	21	424,118			
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)	22c			
	23a 2012 estimated tax payments and 2011 overpayment credited to 2012	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c	23d			
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	24			
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25			
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26			
27 Enter amount from line 26 Credited to 2013 estimated tax ▶ Refunded ▶	27				

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	Chief Executive Officer	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 <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶ Johnny Appleseed Accounting				P55555555
Firm's address ▶ 100 Efile Drive, Anytown, TX 78621			Firm's EIN ▶	11-0000011
			Phone no.	512-555-1212

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2012)

Schedule B Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____	Yes	No																									
2	See the instructions and enter the: a Business activity ▶ <u>Manufacturing</u> b Product or service ▶ <u>Building Supplies</u>																											
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?		✓																									
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"> <thead> <tr> <th>(i) Name of Corporation</th> <th>(ii) Employer Identification Number (if any)</th> <th>(iii) Country of Incorporation</th> <th>(iv) Percentage of Stock Owned</th> <th>(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made</th> </tr> </thead> <tbody> <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> </tbody> </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		✓																									
	<table border="1"> <thead> <tr> <th>(i) Name of Entity</th> <th>(ii) Employer Identification Number (if any)</th> <th>(iii) Type of Entity</th> <th>(iv) Country of Organization</th> <th>(v) Maximum Percentage Owned in Profit, Loss, or Capital</th> </tr> </thead> <tbody> <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> </tbody> </table>	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital																						
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital																								
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 <input type="checkbox"/> 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 2012 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	424,118
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	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		71,147
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties 6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) 7		78,649
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) 8a			
b Collectibles (28%) gain (loss) 8b			
c Unrecaptured section 1250 gain (attach statement) 8c			
9 Net section 1231 gain (loss) (attach Form 4797) 9			
10 Other income (loss) (see instructions) . . . Type A 10		10,000	
Deductions	11 Section 179 deduction (attach Form 4562) 11		62,935
	12a Charitable contributions 12a		
	b Investment interest expense 12b		
	c Section 59(e)(2) expenditures (1) Type (2) Amount 12c(2)		
d Other deductions (see instructions) . . . Type 12d		502,369	
Credits	13a Low-income housing credit (section 42(j)(5)) 13a		
	b Low-income housing credit (other) 13b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) 13c		
	d Other rental real estate credits (see instructions) Type 13d		
	e Other rental credits (see instructions) . . . Type 13e		
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478) 13f		
	g Other credits (see instructions) . . . Type 13g		
Foreign Transactions	14a Name of country or U.S. possession 14a		
	b Gross income from all sources 14b		
	c Gross income sourced at shareholder level 14c		
	Foreign gross income sourced at corporate level		
	d Passive category 14d		
	e General category 14e		
	f Other (attach statement) 14f		
	Deductions allocated and apportioned at shareholder level		
	g Interest expense 14g		
	h Other 14h		
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category 14i		
	j General category 14j		
	k Other (attach statement) 14k		
Other information			
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued 14l			
m Reduction in taxes available for credit (attach statement) 14m			
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment 15a		-2,011
	b Adjusted gain or loss 15b		-14,733
	c Depletion (other than oil and gas) 15c		
	d Oil, gas, and geothermal properties—gross income 15d		
	e Oil, gas, and geothermal properties—deductions 15e		
	f Other AMT items (attach statement) 15f		
Items Affecting Shareholder Basis	16a Tax-exempt interest income 16a		
	b Other tax-exempt income 16b		
	c Nondeductible expenses 16c		19,452
	d Distributions (attach statement if required) (see instructions) 16d		174,200
	e Repayment of loans from shareholders 16e		

Schedule K Shareholders' Pro Rata Share Items (continued)			Total amount	
Other Information	17a	Investment income	17a	71,147
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	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 14l	18	18,610

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		435,384		1,311,478
2a	Trade notes and accounts receivable	3,304,878		946,715	
b	Less allowance for bad debts	()	3,304,878	()	946,715
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)		56,254		52,491
7	Loans to shareholders				
8	Mortgage and real estate loans		800,000		1,235,158
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	424,249		397,401	
b	Less accumulated depreciation	(374,043)	50,206	(337,358)	60,043
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)		41,754		
15	Total assets		4,688,476		3,605,885
Liabilities and Shareholders' Equity					
16	Accounts payable		2,837,445		1,435,888
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)		22,831		33,080
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		25,000		25,000
21	Other liabilities (attach statement)				
22	Capital stock		10,000		10,000
23	Additional paid-in capital				
24	Retained earnings		1,793,200		2,101,917
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity		4,688,476		3,605,885

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	(10,842)	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) Other Portfolio Income	10,000	a	Tax-exempt interest \$	
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 \$		a	Depreciation \$	
b	Travel and entertainment \$	2,124			
		19,452	7	Add lines 5 and 6	
4	Add lines 1 through 3	18,610	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	18,610

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	1,775,833	
2	Ordinary income from page 1, line 21	424,118	
3	Other additions	159,796	
4	Loss from page 1, line 21	()	
5	Other reductions	584,756	()
6	Combine lines 1 through 5	1,774,991	
7	Distributions other than dividend distributions	174,200	
8	Balance at end of tax year. Subtract line 7 from line 6	1,600,791	

Form **1120S** (2012)

**SCHEDULE D
(Form 1120S)****Capital Gains and Losses and Built-in Gains**

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120S. ▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.
▶ Information about Schedule D (Form 1120S) and its separate instructions is
at www.irs.gov/form1120s.

2012

Name **WorkNAIDay, Inc.** Employer identification number **11-0000007**

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I	1,030,000	951,351	0	78,649
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Tax on short-term capital gain included on line 23 below			6	()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10			7	78,649

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				
9 Long-term totals from all Forms 8949 with box B checked in Part II				
10 Long-term totals from all Forms 8949 with box C checked in Part II				
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	
13 Capital gain distributions (see instructions)			13	
14 Tax on long-term capital gain included on line 23 below			14	()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10			15	

Part III Built-in Gains Tax (See instructions before completing this part.)

16 Excess of recognized built-in gains over recognized built-in losses (attach computation statement).	16	
17 Taxable income (attach computation statement)	17	
18 Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	
19 Section 1374(b)(2) deduction	19	
20 Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	
21 Enter 35% of line 20	21	
22 Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	
23 Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	23	

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Cat. No. 11516V

Schedule D (Form 1120S) 2012

☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service**2012**For calendar year 2012, or tax
year beginning _____, 2012
ending _____, 20____**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number
11-0000007**B** Corporation's name, address, city, state, and ZIP code
WorkNAllDay, Inc.
37 Any Street
Anytown, NC 28041 0280**C** IRS Center where corporation filed return
OSPC**Part II Information About the Shareholder****D** Shareholder's identifying number
999-06-0006**E** Shareholder's name, address, city, state, and ZIP code
Carrie Ortiz
55 Any Street
Anytown, WI 53201**F** Shareholder's percentage of stock
ownership for tax year 50 %**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	212,059		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
	35,574		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
	39,325		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	5,000	A	(1,006)
		B	(7,367)
11	Section 179 deduction	16	Items affecting shareholder basis
	31,468	C	9,726
12	Other deductions	D	87,100
S	251,185		
		17	Other information
		A	35,574

* See attached statement for additional information.

For IRS Use Only

☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service**2012**For calendar year 2012, or tax
year beginning _____, 2012
ending _____, 20____**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number
11-0000007**B** Corporation's name, address, city, state, and ZIP code
WorkNAllDay, Inc.
37 Any Street
Anytown, NC 28041 0280**C** IRS Center where corporation filed return
OSPC**Part II Information About the Shareholder****D** Shareholder's identifying number
999-06-0008**E** Shareholder's name, address, city, state, and ZIP code
Bin Xempt
55 Any Street
Anytown, WI 53201**F** Shareholder's percentage of stock
ownership for tax year 50 %**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	212,059		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
	35,573		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
	39,324		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	5,000	A	(1,005)
		B	(7,366)
11	Section 179 deduction	16	Items affecting shareholder basis
	31,467	C	9,726
12	Other deductions	D	87,100
S	251,184		
		17	Other information
		A	35,573

* See attached statement for additional information.

For IRS Use Only

Form **1125-A****Cost of Goods Sold**

(December 2012)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-2225

► **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**
 ► **Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.**

Name WorkNAIDay, Inc.		Employer identification number 11-0000007	
1	Inventory at beginning of year	1	
2	Purchases	2	890,846
3	Cost of labor	3	543,037
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	8,627,996
6	Total. Add lines 1 through 5	6	10,061,879
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	10,061,879
9a Check all methods used for valuing closing inventory:			
(i) <input checked="" type="checkbox"/> Cost			
(ii) <input type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ►			
b Check if there was a writedown of subnormal goods <input type="checkbox"/>			
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) <input type="checkbox"/>			
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method). For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

Qualifying small business taxpayer. A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2012
Attachment
Sequence No. **179**

Name(s) shown on return

WorkNAIDay, Inc.

Business or activity to which this form relates

Manufacturing

Identifying number

11-0000007

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	88,235
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	Compressor	62,935	62,935
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	62,935
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	62,935
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	424,118
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	62,935
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	5,761
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life		5,791	9.0	HY	S/L	965
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	6,726
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2012)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use:								
2008 Ford Pickup	10/14/12	100 %	0	0	5	200DB-HY		
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form 1120S Test Scenario 5

Form **4797**Department of the Treasury
Internal Revenue Service (99)**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.

OMB No. 1545-0184

2012Attachment
Sequence No. **27**

Name(s) shown on return

WorkNAIDay, Inc

Identifying number

11-0000007

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	2000 Ford F150	08/30/2000	10/14/2012		31,247	31,247	0
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft.						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7 0
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9

Part II Ordinary Gains and Losses (see instructions)

- 10**
- Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7	11 ()
12	Gain, if any, from line 7 or amount from line 8, if applicable	12
13	Gain, if any, from line 31	13 14,433
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16
17	Combine lines 10 through 16	17 14,433
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:	
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2012)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	1999 Chevy Tahoe	01/06/2001	01/10/2012
B	1995 Dodge 3500	07/01/1998	02/21/2012
C	1998 Chevy Pickup	07/01/1999	12/31/2012
D			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20 5,000	7,760	1,800	
21	Cost or other basis plus expense of sale	21 19,930	19,467	24,619	
22	Depreciation (or depletion) allowed or allowable	22 19,930	19,467	24,492	
23	Adjusted basis. Subtract line 22 from line 21	23 0	0	127	
24	Total gain. Subtract line 23 from line 20	24 5,000	7,760	1,673	
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a 19,930	19,467	24,492	
b	Enter the smaller of line 24 or 25a	25b 5,000	7,760	1,673	
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	14,433
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	14,433
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form **8824**Department of the Treasury
Internal Revenue Service**Like-Kind Exchanges**
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190

2012Attachment
Sequence No. **109**

Name(s) shown on tax return

WorkNAIIDay, Inc.

Identifying number

11-0000007

Part I Information on the Like-Kind Exchange**Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.**1** Description of like-kind property given up:

2000 Ford Pickup

2 Description of like-kind property received:

2006 Ford Pickup

3 Date like-kind property given up was originally acquired (month, day, year)**3** M 08/30/2000**4** Date you actually transferred your property to other party (month, day, year)**4** M 10/14/2012**5** Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement**5** M 10/12/2012**6** Date you actually received the like-kind property from other party (month, day, year). See instructions**6** M 10/14/2012**7** Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III☐ Yes ☒ No**Part II Related Party Exchange Information****8** Name of related party

Relationship to you

Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property?☐ Yes ☐ No**10** During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received?☐ Yes ☐ No*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.***11** If one of the exceptions below applies to the disposition, check the applicable box:**a** ☐ The disposition was after the death of either of the related parties.**b** ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.**c** ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

Form 1120S Test Scenario 5

Form 8824 (2012)

Page **2**

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Your social security number

WorkNAIDay, Inc.

11-0000007

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up	12			
13	Adjusted basis of other property given up	13			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14			
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15			
16	FMV of like-kind property you received	16			40,000
17	Add lines 15 and 16	17			40,000
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18			
19	Realized gain or (loss). Subtract line 18 from line 17	19			40,000
20	Enter the smaller of line 15 or line 19, but not less than zero	20			0
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21			0
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22			0
23	Recognized gain. Add lines 21 and 22	23			0
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24			40,000
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25			0

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)	26			
27	Description of divested property ►	27			
28	Description of replacement property ►	28			
29	Date divested property was sold (month, day, year)	29			MM/DD/YYYY
30	Sales price of divested property (see instructions).	30			
31	Basis of divested property	31			
32	Realized gain. Subtract line 31 from line 30	32			
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-	34			
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36			
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37			
38	Basis of replacement property. Subtract line 37 from line 33	38			

Form **8824** (2012)

Form **8949**Department of the Treasury
Internal Revenue Service**Sales and Other Dispositions of Capital Assets**► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.

► File with your Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

OMB No. 1545-0074

2012
Attachment
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

[WorkNAIDay, Inc.](#)**11-0000007**

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part I Short-Term. Transactions involving capital assets you held one year or less are short term. For long-term transactions, see page 2.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- ☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- ☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	110 Americus shares	04/01/2012	07/15/2012	1,030,000	951,351		0	78,649
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1 (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) . ►				1,030,000	951,351		0	78,649

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Tree Fixr Upper, Inc.**11-0000009**

Some draft forms were used in this example; please refer to IRS.gov for the most current version of the forms. Major changes have been made to the Form 1120S.

FORMS REQUIRED: 1120S, Sch K-1 (1120S), Sch M-3 (1120S), Sch N (1120), 1125-A, 4562, 5471, Sch J (5471), Sch M (5471), 8916-A

ATTACHMENTS:

ItemizedOtherIncomeSchedule2
 ItemizedOtherDeductionsSchedule2
 CharitableContributionsSchedule
 ItemizedOtherDeductionsSchedule3
 OtherAdjustmentsAndTaxPreferenceltemsSchedule (1120S)
 ItemizedOtherCurrentAssetsSchedule
 ItemizedOtherInvestmentsSchedule
 ItemizedOtherCurrentLiabilitiesSchedule
 ItemizedOtherLiabilitiesSchedule
 NonincludibleForeignEntitySchedule
 USDividendsNotEliminatedInTaxConsolidationSchedule
 PartnershipInterestSchedule
 OtherExpenseDeductionItemsWithDifferencesSchedule
 OtherAdjustmentsAndTaxPreferenceltemsSchedule (Sch. K-1)
 ItemizedOtherCostsSchedule

Additional information:

NOTE: The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC".

Form 1120S changes:

1. Line 1a "Merchant card and third party payments (see instructions)" removed and replaced with "Gross receipts or sales", 1,124,560
2. Line 1b "Gross receipts or sales not reported on line 1a (see instructions)" removed and replaced with "Returns and allowances"
3. Line 1c changed to "Balance. Subtract line 1b from line 1a.
4. Line 1d deleted.
5. Line 1e renumbered to Line 1c.
6. Line 3, line 1e renumbered to line 1c.
7. Line 4, deleted "Part II"
8. Schedule B, Line 3 deleted text "If Yes, complete (a) through (d) below" and table.
9. Schedule B, line 5(a) deleted "Total shares of stock outstanding at the end of the tax year" Inserted:
 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.
10. Schedule B, line 5(b) deleted "Total shares of stock outstanding in (a) if all the instruments were executed." Inserted:
 5(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 restricted stock
 (ii) Total shares of non-restricted stock.

BINARY ATTACHMENT: None**HEADER INFO:** Not on the actual return**Multiple Software Packages Used:** Yes or No

Originator: **EFIN:** Self-select
Type: ERO
Practitioner PIN:
 EFIN: Self-select
 PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN

Officer: **Name:** Talbert Oaks
Taxpayer PIN: Self-Select
Phone: 301-555-1212
Email Address: talbertoaks@treefixr.com
Date Signed: 01/25/13

Preparer: **Name:** Johnny Appleseed
Date Prepared: 01/20/2013

Name Control: **Form 1120S – Tree Fixr Upper, Inc. – TREE**
Sch K-1 shareholder Rose B. Trim - TRIM

IP Address: 112.112.112.112**Tree Fixr Upper, Inc.****Attachment 1, Form 1120S, Line 5: Other Income (*ItemizedOtherIncomeSchedule2*)**

Miscellaneous Income	740,410
US Partnership Loss	(320,210)
Total	420,200

Attachment 2, Form 1120S, Line 19: Other Deductions (*ItemizedOtherDeductionsSchedule2*)

Dues & Subscriptions	3,932,765
Communications	925,702
Employment Expenses	1,763,530
Utilities & Telephone	932,765
Travel	6,625,923
Professional Expenses	1,376,350
Workers Compensation	725,013
Supplies	914,685
Postage	212,652
Transportation	1,327,085
Life Insurance	464,916
Miscellaneous	<u>938,643</u>
Total	20,140,029

Attachment 3, Form 1120S, Sch K, Line 12a: Contributions (*CharitableContributionsSchedule*)

Charitable Contributions:	Cash Contribution (50%)
Amount:	\$500,000
Business Name:	Tree Fixr Upper, Inc.
Code:	A

Attachment 4, Form 1120S, Sch L Balance Sheets per Books, Line 6(b) & (d): Other current assets at beginning and end of tax year (*ItemizedOtherDeductionsSchedule3*)

Trade/Business Activity:	484110
Description:	Expenses under Section 212 for the production of income
Amount:	\$320,210
Code:	S

Attachment 5, Form 1120S, Sch K, Line 15f: Other AMT items (*OtherAdjustmentsAndTaxPreferencelItemsSchedule*)

Explanation: Long-term contracts entered into after 2/28/1986.

Attachment 6, Form 1120S, Sch L Balance Sheets per Books, Line 6 (b & d): Other current assets at beginning and end of tax year (*ItemizedOtherCurrentAssetsSchedule*)

	Beginning	Ending
Pre-pays & Deposits	2,700,000	2,300,000

Form 1120S Test Scenario 6

Attachment 7, Form 1120S, Sch L Balance Sheets per Books, Line 9 (b & d): Other investments at beginning and end of tax year (*ItemizedOtherInvestmentsSchedule*)

	Beginning	Ending
ABC LLC	125,500	125,000
TAX PAD'NERS	80,000	120,000
Life Insurance – Cash Surrender Value	<u>975,400</u>	<u>355,484</u>
Total	1,180,400	600,484

Attachment 8, Form 1120S, Sch L: Line 18 (b & d): Other Current Liabilities (*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	Ending
Accrued Expenses	10,500,600	23,100,999

Attachment 9, Form 1120S, Sch L, Line 21(d): Other Liabilities (*ItemizedOtherLiabilitiesSchedule*)

	Beginning	Ending
Deferred Compensation		1,700,900

Attachment 10, Form 1120S, Sch M- 3, Part I, Line 5(b): Net loss from nonincludible foreign entities (*NonincludibleForeignEntitySchedule*)

<u>Name</u>	EIN	Amount
ABC Enterprises	11-0000015	200

Attachment 11, Form 1120S, Sch M- 3, Part II, Line 6: U.S Dividends not eliminated in tax consolidation (*USDividendsNotEliminatedInTaxConsolidatonSchedule*)

Name	EIN	Class Of Stock	Percentage of class	Columns			
				a	b	c	d
Misc. Corp	99-0000009	Common	50%	2,480,000	0	0	2,480,000

Attachment 12, Form 1120S, Sch M- 3, Part II, Line 7: Income (Loss) from U.S. Partnerships (*PartnershipInterestSchedule*)

Name	EIN	EOY Profit Sharing %	EOY Loss Sharing %	Columns			
				a	b	c	d
ABC LLC	99-9060012	60%	60%	(320,010)	0	(200)	(320,210)

Attachment 13, Form 1120S, Sch M- 3, Part III, Line 31: Other expense/deduction items with differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

Description	Columns		
	a	b	c
Accrued Legal Fees	396,300	980,050	d
			1,376,350

Attachment 14, Sch K-1 (Form 1120S), Line 15: Alternative minimum tax (AMT) items (*OtherAdjustmentsAndTaxPreferenceItemsSchedule*)

Explanation: Long-term contracts entered into after 2/28/1986.

Attachment 15, Form 1125-A, Line 5: Other Costs (*ItemizedOtherCostsSchedule*)

Allocation of Cost of Goods Sold	70,480
Cost of Service	<u>1,599,205,984</u>
Total	1,599,276,464

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

2012

For calendar year 2012 or tax year beginning , 2012, ending , 20

A S election effective date 05/31/1999	TYPE OR PRINT	Name Tree Fixr Upper, Inc.	D Employer identification number 11-0000009
B Business activity code number (see instructions) 541320		Number, street, and room or suite no. If a P.O. box, see instructions. 39 Any Street	E Date incorporated 11/19/1957
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code Anytown, OK 74002	F Total assets (see instructions) \$ 560,500,183

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 ▶ **1**

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a	1,900,670,400		
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a	1c		1,900,670,400	
	2 Cost of goods sold (attach Form 1125-A)	2		1,860,100,750	
	3 Gross profit. Subtract line 2 from line 1c	3		40,569,650	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4			
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions—attach statement)	5		420,200	
	6 Total income (loss). Add lines 3 through 5	6		40,989,850	
	7 Compensation of officers	7		8,500,400	
	8 Salaries and wages (less employment credits)	8		6,372,055	
	9 Repairs and maintenance	9		500,101	
	10 Bad debts	10			
	11 Rents	11		6,650,188	
	12 Taxes and licenses	12		13,980,990	
	13 Interest	13		120,100	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14		26,234	
	15 Depletion (Do not deduct oil and gas depletion.)	15			
	16 Advertising	16		890,700	
	17 Pension, profit-sharing, etc., plans	17		1,300,000	
	18 Employee benefit programs	18			
	19 Other deductions (attach statement)	19		20,140,029	
20 Total deductions. Add lines 7 through 19	20		58,480,797		
21 Ordinary business income (loss). Subtract line 20 from line 6	21		(17,490,947)		
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)	22c			
	23a 2012 estimated tax payments and 2011 overpayment credited to 2012	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c	23d			
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	24			
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25			
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26			
27 Enter amount from line 26 Credited to 2013 estimated tax ▶ Refunded ▶	27				

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	President	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 <input type="checkbox"/> if self-employed	PTIN P6666666
Firm's name ▶ Electronic Tax Filers, Inc.			Firm's EIN ▶ 11-0000011	
Firm's address ▶ 100 Efile Drive Anytown, TX 78621			Phone no. 512-555-1212	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2012)

Schedule B Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____	Yes	No
2	See the instructions and enter the: a Business activity ▶ <u>Architecture</u> b Product or service ▶ _____		
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?		✓
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		✓

(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

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		✓
----------	---	--	---

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

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 <input type="checkbox"/> 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 2012 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	(17,490,947)
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	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	2,500,000
	5 Dividends: a Ordinary dividends 5a		2,480,000
	b Qualified dividends 5b		
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a		
b Collectibles (28%) gain (loss) 8b			
c Unrecaptured section 1250 gain (attach statement) 8c			
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type ▶	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	500,000
	b Investment interest expense	12b	340
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
d Other deductions (see instructions) Type ▶ S	12d	320,210	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶ O	13g	25,000
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement)	14k	
Other information			
l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	168,150
	b Adjusted gain or loss	15b	(168,100)
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	15,000
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	491,410
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	

Schedule K Shareholders' Pro Rata Share Items (continued)			Total amount	
Other Information	17a	Investment income	17a	4,980,000
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	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 14l	18	(13,331,497)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		61,000,300		125,954,114
2a	Trade notes and accounts receivable	88,799,978		310,294,485	
b	Less allowance for bad debts	()	88,799,978	()	310,294,485
3	Inventories		92,101,022		91,180,300
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)		2,700,000		2,300,000
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		1,180,400		600,484
10a	Buildings and other depreciable assets	40,270,500		40,270,500	
b	Less accumulated depreciation	(12,250,400)	28,020,100	(12,300,600)	27,969,900
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				2,200,900
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets		273,801,800		560,500,183
Liabilities and Shareholders' Equity					
16	Accounts payable		170,700,400		449,809,280
17	Mortgages, notes, bonds payable in less than 1 year		200,800		500,000
18	Other current liabilities (attach statement)		10,500,600		23,100,999
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		18,660,600		18,300,300
21	Other liabilities (attach statement)				1,700,900
22	Capital stock		5,006,250		8,420,330
23	Additional paid-in capital		68,733,150		58,668,374
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity		273,801,800		560,500,183

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		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 \$ _____	
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 \$ _____		a Depreciation \$ _____	
b Travel and entertainment \$ _____		7 Add lines 5 and 6	
4 Add lines 1 through 3		8 Income (loss) (Schedule K, line 18). Line 4 less line 7	

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	8,922,686		
2 Ordinary income from page 1, line 21			
3 Other additions	4,980,000		
4 Loss from page 1, line 21	(17,490,947)		
5 Other reductions	(1,336,960)		
6 Combine lines 1 through 5	(4,925,221)		
7 Distributions other than dividend distributions			
8 Balance at end of tax year. Subtract line 7 from line 6	(4,925,221)		

Form **1120S** (2012)

Only

DRAFT AS OF

August 13, 2012

☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service

2012

For calendar year 2012, or tax
year beginning _____, 2012
ending _____, 20 _____**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number
11-0000009**B** Corporation's name, address, city, state, and ZIP codeTree Fixr Upper, Inc.
39 Any Street
Anytown, OK 74002**C** IRS Center where corporation filed return
OSPC**Part II Information About the Shareholder****D** Shareholder's identifying number
999-06-0014**E** Shareholder's name, address, city, state, and ZIP codeRose B. Trim
57 Any Street
Anytown, PA 17201**F** Shareholder's percentage of stock
ownership for tax year 100 %

For IRS Use Only

**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	(17,490,947)	O	10,000
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
	2,500,000		
5a	Ordinary dividends		
	2,480,000		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	168,150
		B	(168,100)
		F	15,000
11	Section 179 deduction	16	Items affecting shareholder basis
		C	491,410
12	Other deductions		
A	500,000		
H	340		
S	320,210		
		17	Other information
		A	4,980,000

* See attached statement for additional information.

**SCHEDULE M-3
(Form 1120S)**Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for S Corporations
With Total Assets of \$10 Million or More**

▶ Attach to Form 1120S.

OMB No. 1545-0130

2012▶ Information about Sch. M-3 (Form 1120S) and its separate instructions is at www.irs.gov/form1120s.

Name of corporation

Tree Fixr Upper, Inc.

Employer identification number

11-0000009

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)
☒ **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.
☐ **No.** Go to line 1b.
- b** Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.
☐ **No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a.

2 Enter the income statement period: Beginning 01 / 01 / 2012 Ending 12 / 31 / 2012

- 3a** Has the corporation's income statement been restated for the income statement period on line 2?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☒ **No.**
- b** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☒ **No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	(14,802,957)
b Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Tax-basis (4) <input type="checkbox"/> Other (specify) _____		
5a Net income from nonincludible foreign entities (attach statement)	5a	()
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	200
6a Net income from nonincludible U.S. entities (attach statement)	6a	()
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a	
b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	7b	
c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)	7c	
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	
11 Net income (loss) per income statement of the corporation. Combine lines 4 through 10 Note. Part I, line 11, must equal Part II, line 26, column (a).	11	(14,802,757)

- 12** Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines:

	Total Assets	Total Liabilities
a Included on Part I, line 4	560,550,983	493,681,479
b Removed on Part I, line 5	50,800	270,000
c Removed on Part I, line 6		
d Included on Part I, line 7		

Form 1120S Test Scenario 6

Schedule M-3 (Form 1120S) 2012

Page **2**

Name of corporation

Tree Fixr Upper, Inc.

Employer identification number

11-0000009

Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return (see instructions)

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations (attach statement)				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions (attach statement)				
4	Gross foreign distributions previously taxed (attach statement)				
5	Income (loss) from equity method U.S. corporations (attach statement)				
6	U.S. dividends not eliminated in tax consolidation	2,480,000			2,480,000
7	Income (loss) from U.S. partnerships (attach statement)	(320,010)		(200)	(320,210)
8	Income (loss) from foreign partnerships (attach statement)				
9	Income (loss) from other pass-through entities (attach statement)				
10	Items relating to reportable transactions (attach statement)				
11	Interest income (attach Form 8916-A)	2,500,000			2,500,000
12	Total accrual to cash adjustment				
13	Hedging transactions				
14	Mark-to-market income (loss)				
15	Cost of goods sold (attach Form 8916-A)	(1,860,100,750)			(1,860,100,750)
16	Sale versus lease (for sellers and/or lessors)				
17	Section 481(a) adjustments				
18	Unearned/deferred revenue				
19	Income recognition from long-term contracts				
20	Original issue discount and other imputed interest				
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e	Abandonment losses				
f	Worthless stock losses (attach statement)				
g	Other gain/loss on disposition of assets other than inventory				
22	Other income (loss) items with differences (attach statement)				
23	Total income (loss) items. Combine lines 1 through 22	(1,855,440,760)		(200)	(1,855,440,960)
24	Total expense/deduction items (from Part III, line 32)	(5,889,300)	980,050	491,410	(4,417,840)
25	Other items with no differences	1,846,527,303			1,846,527,303
26	Reconciliation totals. Combine lines 23 through 25	(14,802,757)	980,050	491,210	(13,331,497)

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120S, Schedule K, line 18.

Schedule M-3 (Form 1120S) 2012

Form 1120S Test Scenario 6

Schedule M-3 (Form 1120S) 2012

Page **3**

Name of corporation

Tree Fixr Upper, Inc.

Employer identification number

11-0000009

Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense				
2	U.S. deferred income tax expense				
3	State and local current income tax expense				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Equity-based compensation				
8	Meals and entertainment				
9	Fines and penalties	336,410		(336,410)	0
10	Judgments, damages, awards, and similar costs				
11	Pension and profit-sharing	1,300,000			1,300,000
12	Other post-retirement benefits				
13	Deferred compensation	2,590,000	(1,960,100)		629,900
14	Charitable contribution of cash and tangible property	500,000			500,000
15	Charitable contribution of intangible property				
16	Current year acquisition or reorganization investment banking fees				
17	Current year acquisition or reorganization legal and accounting fees				
18	Current year acquisition/reorganization other costs				
19	Amortization/impairment of goodwill				
20	Amortization of acquisition, reorganization, and start-up costs				
21	Other amortization or impairment write-offs				
22	Section 198 environmental remediation costs				
23a	Depletion—Oil & Gas				
b	Depletion—Other than Oil & Gas				
24	Depreciation	26,234			26,234
25	Bad debt expense				
26	Interest expense (attach Form 8916-A)	120,440			120,440
27	Corporate owned life insurance premiums	619,916		(155,000)	464,916
28	Purchase versus lease (for purchasers and/or lessees)				
29	Research and development costs				
30	Section 118 exclusion (attach statement)				
31	Other expense/deduction items with differences (attach statement)	396,300	980,050		1,376,350
32	Total expense/deduction items. Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	5,889,300	(980,050)	(491,410)	4,417,840

Schedule M-3 (Form 1120S) 2012

SCHEDULE N
(Form 1120)**Foreign Operations of U.S. Corporations**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.**
▶ **Information about Schedule N (Form 1120) and its instructions is available at www.irs.gov/form1120.****2012**

Name

Tree Fixr Upper, Inc.

Employer identification number (EIN)

11-0000009

Foreign Operations Information

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		✓
b Enter the number of Forms 8858 attached to the tax return ▶		
2 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶		
3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? If "Yes," see instructions for required statement.		✓
4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) If "Yes," attach Form 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.	✓	
b Enter the number of Forms 5471 attached to the tax return ▶ 1		
5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the corporation may have to file Form 3520 , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		✓
6a At any time during the 2012 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.		✓
b If "Yes," enter the name of the foreign country ▶		
7a Is the corporation claiming the extraterritorial income exclusion? If "Yes," attach a separate Form 8873 , Extraterritorial Income Exclusion, for each transaction or group of transactions.		✓
b Enter the number of Forms 8873 attached to the tax return ▶		
c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$		

Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Who Must File

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. possession may have to file Schedule N. If the corporation answers "Yes" to any of the questions above, attach Schedule N and the applicable forms and schedules to the corporation's income tax return.

Question 1a

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

Tax owner of an FDE. The tax owner of an FDE is the person that is treated as owning the assets and liabilities of the FDE for purposes of U.S. income tax law.A corporation that is the tax owner of an FDE is generally required to attach Form 8858 to its return. However, if the **Exception** below applies, the corporation should attach a statement (described below) in lieu of Form 8858.

Form **1125-A****Cost of Goods Sold**

(December 2012)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-2225

► **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**
 ► **Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.**

Name Tree Fixr Upper, Inc.		Employer identification number 11-0000009	
1	Inventory at beginning of year	1	92,101,022
2	Purchases	2	1,024,169
3	Cost of labor	3	258,879,395
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	1,599,276,464
6	Total. Add lines 1 through 5	6	1,951,281,050
7	Inventory at end of year	7	91,180,300
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	1,860,100,750
9a Check all methods used for valuing closing inventory:			
(i) <input type="checkbox"/> Cost			
(ii) <input checked="" type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ►			
b Check if there was a writedown of subnormal goods <input type="checkbox"/>			
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) <input type="checkbox"/>			
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d			
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method). For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

Qualifying small business taxpayer. A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2012
Attachment
Sequence No. **179**

Name(s) shown on return

Tree Fixr Upper, Inc.

Business or activity to which this form relates

Commercial Landscapers

Identifying number

11-0000009

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5
6	(a) Description of property	(b) Cost (business use only)
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the smaller of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14
15	Property subject to section 168(f)(1) election	15
16	Other depreciation (including ACRS)	16

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	26,234
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2012)

Form **5471**

(Rev. December 2012)

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

OMB No. 1545-0704

Department of the Treasury
Internal Revenue Service► Information about Form 5471, and its separate instructions is at www.irs.gov/form5471

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning , 20 , and ending , 20

Attachment
Sequence No. **121**

Name of person filing this return

[Tree Fixr Upper, Inc.](#)**A Identifying number**[11-0000009](#)

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

[39 Any Street](#)**B Category of filer** (See instructions. Check applicable box(es)):1 (repeated) 2 ☐ 3 ☐ 4 ☒ 5 ☒

City or town, state, and ZIP code

[Anytown, OK 74002](#)**C** Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period **100** %

Filer's tax year beginning

[01/01](#), 20 **12**

, and ending

[12/31](#), 20 **12****D** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.**1a** Name and address of foreign corporation[Foreign Corporation](#)
[54 Any Street](#)
[Anytown, CA 90062](#)**b(1)** Employer identification number, if any[APPLD FOR](#)**b(2)** Reference ID number (see instructions)[AFC123456789](#)**c** Country under whose laws incorporated[CA](#)

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
08/16/1978	CA	211110	Landscaping Development	US dollar

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	
William W Stain 55 Any Foreign Street Quebec, CA 33344667		

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common	200	200

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2012)

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	
b	Less allowance for bad debts	2b () ()	
3	Inventories	3	
4	Other current assets (attach statement)	4	
5	Loans to shareholders and other related persons	5	
6	Investment in subsidiaries (attach statement)	6	
7	Other investments (attach statement)	7	
8a	Buildings and other depreciable assets	8a 31,800	54,800
b	Less accumulated depreciation	8b (2,000) (4,000)	
9a	Depletable assets	9a	
b	Less accumulated depletion	9b () ()	
10	Land (net of any amortization)	10	
11	Intangible assets:		
a	Goodwill	11a	
b	Organization costs	11b	
c	Patents, trademarks, and other intangible assets	11c	
d	Less accumulated amortization for lines 11a, b, and c	11d () ()	
12	Other assets (attach statement)	12	
13	Total assets	13 29,800	50,800
Liabilities and Shareholders' Equity			
14	Accounts payable	14	
15	Other current liabilities (attach statement)	15	
16	Loans from shareholders and other related persons	16 269,000	270,000
17	Other liabilities (attach statement)	17	
18	Capital stock:		
a	Preferred stock	18a	
b	Common stock	18b 800	800
19	Paid-in or capital surplus (attach reconciliation)	19	
20	Retained earnings	20 (240,000)	(220,000)
21	Less cost of treasury stock	21 () ()	
22	Total liabilities and shareholders' equity	22 29,800	50,800

Schedule G Other Information**Yes No**

- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? ☐ ☒
If "Yes," see the instructions for required statement.
- 2 During the tax year, did the foreign corporation own an interest in any trust? ☐ ☒
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? ☐ ☒
If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).
- 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? ☐ ☒
- 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? ☐ ☒
- 6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? ☐ ☒
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(i)(G).
- 7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? ☐ ☒
- 8 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? ☐ ☒

Schedule H Current Earnings and Profits (see instructions)**Important:** Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account		1	(200)
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):			
		Net Additions	Net Subtractions	
a	Capital gains or losses			
b	Depreciation and amortization			
c	Depletion			
d	Investment or incentive allowance			
e	Charges to statutory reserves			
f	Inventory adjustments			
g	Taxes			
h	Other (attach statement)			
3	Total net additions			
4	Total net subtractions			
5a	Current earnings and profits (line 1 plus line 3 minus line 4)		5a	(200)
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)		5b	
c	Combine lines 5a and 5b		5c	(200)
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions))		5d	(200)

Enter exchange rate used for line 5d ▶

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item D on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

Name of U.S. shareholder ▶	Identifying number ▶
1 Subpart F income (line 38b, Worksheet A in the instructions)	1
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4
5 Factoring income	5
6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions	6
7 Dividends received (translated at spot rate on payment date under section 989(b)(1))	7
8 Exchange gain or (loss) on a distribution of previously taxed income	8

Yes No

- Was any income of the foreign corporation blocked? ☐ ☒
- Did any such income become unblocked during the tax year (see section 964(b))? ☐ ☒

If the answer to either question is "Yes," attach an explanation.

**SCHEDULE J
(Form 5471)**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**► Information about Schedule J (Form 5471) and its instructions is at www.irs.gov/form5471.

► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Tree Fixr Upper, Inc.

Identifying number

11-0000009

Name of foreign corporation

Foreign Corporation

EIN (if any)

APPLD FOR

Reference ID number (see instructions)

AFC123456789

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	
1 Balance at beginning of year	(28,000)					(28,000)
2a Current year E&P						
b Current year deficit in E&P	200					
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	(28,200)					
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year						
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	(28,200)					
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	(28,200)					(28,200)

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M
(Form 5471)**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**► Information about Schedule M (Form 5471) and its instruction is at www.irs.gov/form5471.

► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Tree FIXR Upper, Inc.

Identifying number

11-0000009

Name of foreign corporation

Foreign Corporation

EIN (if any)

APPLD FOR

Reference ID number (see instructions)

AFC123456789

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ► US Dollar 3.22

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.)					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)					
10 Interest received					
11 Premiums received for insurance or reinsurance					
12 Add lines 1 through 11					
13 Purchases of stock in trade (inventory)					
14 Purchases of tangible property other than stock in trade					
15 Purchases of property rights (patents, trademarks, etc.)					
16 Platform contribution transaction payments paid					
17 Cost sharing transaction payments paid					
18 Compensation paid for technical, managerial, engineering, construction, or like services					
19 Commissions paid					
20 Rents, royalties, and license fees paid					
21 Dividends paid					
22 Interest paid					
23 Premiums paid for insurance or reinsurance					
24 Add lines 13 through 23					
25 Amounts borrowed (enter the maximum loan balance during the year) — see instructions	270,000				
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 499630

Schedule M (Form 5471) (Rev. 12-2012)

Form **8916-A****Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

Department of the Treasury
Internal Revenue Service

- Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
► Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

2012

Name of common parent

Tree Fixr Upper, Inc.

Employer identification number

11-0000009

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions	(260,789,322)			(260,789,322)
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation	(13,964)			(13,964)
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation	(21,000)			(21,000)
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences	(1,599,279,464)			(1,599,276,464)
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d.	(1,860,100,750)			(1,860,100,750)

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (2012)

Form 1120S Test Scenario 6

Form 8916-A (2012)

Page **2****Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	2,500,000			2,500,000
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	2,500,000			2,500,000

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	120,440			120,440
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense				
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	120,440			120,440

Form **8916-A** (2012)

EXHIBIT 6 – Tax Year 2012 Form 1120F Test Scenario 7

FORM 1120-F TEST SCENARIO 7

FORMS REQUIRED: 1120F, Sch H, Sch I, Sch M1 and M2, Sch M-3, Sch P, Sch S, Sch V, 1120 Sch UTP, 1125-E, 4626, 5472, 8453-I

ATTACHMENTS:

AccountingMethodChangeFromPriorYearStatement
DeterminationMethodChangeFromPriorYearStatement
ItemizedOtherIncomeSchedule
ConnectedEarningsProfitsSchedule
USNetEquityEndOfCurrentYearSchedule
USNetEquityEndOfPriorYearSchedule
ItemizedOtherInvestmentsSchedule
OtherNonCurrentUSAssetsSchedule
MortgagesEtcPayableGreaterThan1YrThirdPartyLiabilitiesSchedule
Section1445and1446TaxStatement
HomeOfficeDeductibleExpenseComputationStatement
AdjustmentsForUSTaxPrinciplesInUSDollarsSchedule
PubliclyTradedStockSchedule
IdentifySetsOfBooksAndIncomeLossSchedule
OtherIncomeLossItemsWithDifferencesSchedule
VesselOrAircraftCharterInStatement
VesselOrAircraftCharterOutStatement

BINARY ATTACHMENTS: Scanned Form 8453-I (8453 Signature Document)

HEADER INFO not on actual forms:

MultipleSoftwarePackagesUsed: No

Originator: **EFIN:** Use your EFIN
 Type: ERO
 Practioner PIN: N/A (using scanned Form 8453-I)
 PIN Entered by: N/A

Signature Option: Binary Attachment 8453 Signature Document

Officer: **Name:** Samuel L Booker
 Title: Chief Financial Officer
 Taxpayer PIN: N/A (using scanned Form 8453-I)
 Phone: 000-321-7654
 Email Address: sam.brintz@rmni.com
 Date Signed: 08/28/2013

Preparer: **Name:** John E. Suiter
 Email Address: john.e.suiter@AAATax.com
 Date Prepared: 08/20/2013

Name Control: **RMNI**

Attachment 1, Form 1120F, Item “H”: Accounting method changes
(*AccountingMethodChangeFromPriorYearStatement*)

We changed our method of accounting from cash to accrual.

Attachment 2, Form 1120F, Item “I”: Determination method changes
(*DeterminationMethodChangeFromPriorYearStatement*)

We changed our method of accounting from cash to accrual.

Attachment 3, Form 1120F Section II, line 10: Itemized other Income Schedule
(*ItemizedOtherIncomeSchedule*)

Corp Name: RMN Incorporated
EIN: 11-0000600
Income Type: Exchange Gain/Loss Realized
Amount: -300,000

Attachment 4, Form 1120F, Section III, Part 1, line 2: Connected Earnings and Profits
(*ConnectedEarningsProfitsSchedule*)

Corp Name: RMN Incorporated
EIN: 11-0000600
Adjustment to Corporations effectively connected taxable income: Depreciation
Temporary Difference
Positive Adjustment: 4,114,900

Attachment 5, Form 1120F, Section III, Part 1, Line 4a: U.S. Net Equity at End of
Current Year (*USNetEquityEndOfCurrentYearSchedule*)

Net Equity at the end of the year:
Property A: 260,000,000

Attachment 6, Form 1120-F, Section III, Part I, Line 4b: U.S. Net Equity at End of
Prior Year (*USNetEquityEndOfPriorYearSchedule*)

Net Equity at the end of the prior year:
Property A: 250,000,000

Attachment 7, Form 1120-F, Schedule L, Line 9 (b): Other Investments US
(*ItemizedOtherInvestmentsSchedule*)

Corp Name: RMN Incorporated
EIN: 11-0000600
Description: Loans to customers
Beginning Amount: 100,000,000
Ending Amount: 100,000,000

Attachment 8, Form 1120-F, Schedule L, Line 16b: Other Non Current Assets US
(*OtherNonCurrentUSAssetsSchedule*)

Corp Name: RMN Incorporated

EIN: 11-0000600
 Description: Related Party
 Beginning Amount: 10,000,000
 Ending Amount: 10,000,000

Attachment 9, Form 1120-F, Schedule L, Line 22b: Third Party Liabilities
(MortgagesEtcPayableGreaterThan1YrThirdPartyLiabilitiesSchedule)

Corp Name: RMN Incorporated
 EIN: 11-0000600
 Description: Long term borrowing
 Beginning Amount: 250,000,000
 Ending Amount: 240,000,000

Attachment 10, Form 1120F, Schedule W line 3: Section 1445 and 1446 Tax
 Statement *(Section1445and1446TaxStatement)*

Tax on ECI: 4,316,900
 Refigured Taxable Income: 12,334,000
 Refigured Tax on ECI: 4,316,900
 Calculated Tax, Sections 1445 and 1446: 0

Attachment 11, Form 1120-F, Schedule H, Part II, line 16: Remaining home office
 expense *(HomeOfficeDeductibleExpenseComputationStatement)*

Home Office Expense: 150,000

Attachment 12, Form 1120-F, Schedule H, Part IV, line 30: Adjustments For US Tax
 Principles In US Dollars Schedule
AdjustmentsForUSTaxPrinciplesInUSDollarsSchedule)

Item Description: Adjustment
 Amount: -4,296,000

Attachment 13, Form 1120-F, Schedule M-3, Part I, line 3: Publicly Traded Stock
 Schedule *(PubliclyTradedStockSchedule)*

Stock Exchange: London Exchange
 Trading Symbol: RMNI

Attachment 14, Form 1120-F, Schedule M-3, Part 1, line 4: Identify Sets of Books and
 Income Loss Schedule *(IdentifySetsOfBooksAndIncomeLossSchedule)*

Book used: Non-Consolidated Worldwide Books
 Net Income/Loss: 12,200,000

Attachment 15, Form 1120-F, Schedule M-3, Part II, line 24: Other Income(Loss)
 Items with Differences Schedule *(OtherIncomeLossItemsWithDifferencesSchedule)*

<u>Per Income</u>	<u>Temporary</u>	<u>Permanent</u>	<u>Oth Perm</u>	<u>Per Tax</u>
<u>Statement</u>	<u>Differences</u>	<u>Differences</u>	<u>Differences</u>	<u>Return</u>

1120-F**U.S. Income Tax Return of a Foreign Corporation**

OMB No. 1545-0126

Form
Department of the Treasury
Internal Revenue ServiceFor calendar year 2012, or tax year beginning _____, 2012, and ending _____, 20_____
▶ **Information about Form 1120-F and its separate instructions is at www.irs.gov/form1120f.****2012**

Type or Print	Name RMN Incorporated	Employer identification number 11-0000600
	Number, street, and room or suite no. (see instructions) 1234 Main Street	Check box(es) if: <input type="checkbox"/> Initial return
	City or town, state and ZIP code, or country (see instructions) Sydney, Victoria, Australia 30000	<input type="checkbox"/> Name or address change <input type="checkbox"/> Final return <input type="checkbox"/> First post-merger return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Schedule M-3 attached <input type="checkbox"/> Protective return

A Country of incorporation Australia B Foreign country under whose laws the income reported on this return is also subject to tax Australia C Date incorporated 09/15/2000 D (1) Location of corporation's primary books and records (city, province or state, and country) Sydney, Victoria, Australia (2) Principal location of worldwide business 1234 Main Australia (3) If the corporation maintains an office or place of business in the United States, check here. <input checked="" type="checkbox"/> E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent _____ (2) Name _____ (3) Address _____ F See the instructions and enter the corporation's principal: (1) Business activity code number ▶ 485320 (2) Business activity ▶ Limousine Service (3) Product or service ▶ Chauffeur Service G Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____	H Did the corporation's method of accounting change from the preceding tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach a statement with an explanation. I Did the corporation's method of determining income change from the preceding tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach a statement with an explanation. J Did the corporation file a U.S. income tax return for the preceding tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name of the foreign country: Australia M Did the corporation have any transactions with related parties? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ 1 Note: Additional information is required on page 2.
---	---

Computation of Tax Due or Overpayment

1 Tax from Section I, line 11, page 2.	1	25,000		
2 Tax from Section II, Schedule J, line 9, page 4	2	4,316,900		
3 Tax from Section III (add lines 6 and 10 on page 5)	3	1,936,470		
4 Total tax. Add lines 1 through 3	4			6,278,370
5a 2011 overpayment credited to 2012	5a	100,000		
b 2012 estimated tax payments	5b	6,200,000		
c Less 2012 refund applied for on Form 4466	5c	()		
d Combine lines 5a through 5c	5d	6,300,000		
e Tax deposited with Form 7004	5e	100,000		
f Credit for tax paid on undistributed capital gains (attach Form 2439).	5f			
g Credit for federal tax paid on fuels (attach Form 4136). See instructions	5g			
h Refundable credit from Form 8827, line 8c	5h			
i U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i	30,000		
j Total payments. Add lines 5d through 5i	5j			6,430,000
6 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	6			
7 Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7			
8a Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a	151,630		
b Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3 (from Schedule W, line 7, page 7)	8b	5,000		
9 Enter portion of line 8a you want Credited to 2013 estimated tax ▶ Refunded ▶	9			151,630

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.

Sign Here

Signature of officer

Date

Chief Financial Officer

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

P00000007Firm's name ▶ **AAA Tax Service**Firm's EIN ▶ **11-0000300**Firm's address ▶ **4000 3rd Street, Suite 100, Portland, OR 97201**Phone no. **000-123-4567**

Form 1120F Test Scenario 7

Form 1120-F (2012)

Page **2****Additional Information** (continued from page 1)

	Yes	No
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
O Is the corporation a personal service corporation? (See instructions for definition.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$		
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here	<input type="checkbox"/>	<input type="checkbox"/>
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$		
T Is the corporation a subsidiary in a parent-subsidiary controlled group?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If "Yes," enter the parent corporation's:		
(1) EIN ▶	11-0000042	
(2) Name ▶	Second Limousine Services	
U (1) Is the corporation a dealer under section 475?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶	<input type="checkbox"/>	<input checked="" type="checkbox"/>
W Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
X During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Y (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
(2) During the tax year, did the corporation own directly or indirectly, at least a 10% interest, in any foreign partnership? If "Yes," see instructions for required attachment.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Z (1) Has the corporation engaged in any transactions the results of which are subject to the arm's length standard under section 482 and its regulations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
(2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

SECTION I— Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Include below **only** income from U.S. sources that is **not** effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that (a) are not correctly withheld at source or (b) are not correctly reported on Form 1042-S. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest	20,000	10	2,000	4,000
2 Dividends	6,666	15	1,000	2,000
3 Rents	50,000	20	10,000	20,000
4 Royalties	40,000	5	2,000	4,000
5 Annuities				
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7 Gains from sale or exchange of patents, copyrights, etc.				
8 Fiduciary distributions (attach supporting statement)				
9 Gross transportation income (attach Schedule V)	250,000	4	10,000	
10 Other fixed or determinable annual or periodic gains, profits, and income				
11 Total. Enter here and on line 1, page 1			25,000	
12 Total. Enter here and include on line 5i, page 1				30,000

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ Yes ☒ No
If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

Form 1120F Test Scenario 7

Form 1120-F (2012)

Page **3**

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

Important: Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

Income	1a	Gross receipts or sales	25,534,000	b	Less returns and allowances	7,500	c	Bal ▶	1c	25,526,500				
	2	Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A)								2				
	3	Gross profit (subtract line 2 from line 1c)								3	25,526,500			
	4	Dividends (Schedule C, line 14)								4	13,500			
	5	Interest								5				
	6	Gross rents								6				
	7	Gross royalties								7				
	8	Capital gain net income (attach Schedule D (Form 1120))								8				
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)								9				
	10	Other income (see instructions—attach statement)								10	(300,000)			
	11	Total income. Add lines 3 through 10								11	25,240,000			
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E)								12	250,000			
	13	Salaries and wages (less employment credits)								13				
	14	Repairs and maintenance								14				
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)								15				
	16	Rents								16				
	17	Taxes and licenses								17				
	18	Interest expense from Schedule I, line 25 (see instructions)								18	12,500,000			
	19	Charitable contributions								19				
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)								20				
	21	Depletion								21				
	22	Advertising								22				
	23	Pension, profit-sharing, etc., plans								23				
	24	Employee benefit programs								24				
	25	Domestic production activities deduction (attach Form 8903)								25				
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)								26	150,000			
	27	Other deductions (attach statement)								27				
	28	Total deductions. Add lines 12 through 27								28	12,900,000			
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)								29	12,340,000			
	30	Less:	a	Net operating loss deduction (see instructions)	30a		b	Special deductions (Schedule C, line 15)	30b	6,000	c	Add lines 30a and 30b	30c	6,000
	31	Taxable income or (loss). Subtract line 30c from line 29								31	12,334,000			

Form **1120-F** (2012)

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(Continued)**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	7,500	80	6,000
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations		70	
7 Dividends from 20%-or-more-owned foreign corporations		80	
8 Total. Add lines 1 through 7. See instructions for limitation			6,000
9 Dividends from foreign corporations not included on lines 3, 6, or 7			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))	6,000		
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of public utilities			
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3	13,500		
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3			6,000

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2 Income tax. Check if a qualified personal service corporation (see instructions)	<input checked="" type="checkbox"/>	2	4,316,900
3 Alternative minimum tax (attach Form 4626)		3	0
4 Add lines 2 and 3		4	4,316,900
5a Foreign tax credit (attach Form 1118)	5a		
b General business credit (attach Form 3800)	5b		
c Credit for prior year minimum tax (attach Form 8827)	5c		
d Bond credits from Form 8912	5d		
6 Total credits. Add lines 5a through 5d		6	
7 Subtract line 6 from line 4		7	4,316,900
8 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach statement)		8	
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1		9	4,316,900

SECTION III—Branch Profits Tax and Tax on Excess Interest**Part I—Branch Profits Tax** (see instructions)

1	Enter the amount from Section II, line 29	1	12,340,000
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2	4,114,900
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	16,454,900
4a	Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	260,000,000
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	250,000,000
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	10,000,000
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e	
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	6,454,900
6	Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	6	1,936,470

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18	7a	12,500,000
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b	
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	12,500,000
8	Branch interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box <input type="checkbox"/>	8	12,500,000
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	0
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-	9b	
c	Subtract line 9b from line 9a	9c	
10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	10	

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		✓
b The tax-free liquidation or reorganization of a foreign corporation?		✓
c The tax-free incorporation of a U.S. trade or business?		✓
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

Note: Check if completing on ☐ U.S. basis or ☐ Worldwide basis.**Schedule L Balance Sheets per Books**

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		10,000,000		10,000,000
2a Trade notes and accounts receivable				
b Less allowance for bad debts	()		()	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6a Interbranch current assets*				
b Other current non-U.S. assets*				
c Other current U.S. assets*				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*		100,000,000		100,000,000
10a Buildings and other depreciable assets				
b Less accumulated depreciation	()		()	
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Assets held in trust		380,000,000		380,000,000
15 Other non-current interbranch assets*				
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*		10,000,000		10,000,000
17 Total assets		500,000,000		500,000,000
Liabilities				
18 Accounts payable				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*				
20 Other current liabilities*				
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*		250,000,000		240,000,000
23 Liabilities held in trust				
24a Other interbranch liabilities*				
b Other third-party liabilities*				
Equity				
25 Capital stock: a Preferred stock				
b Common stock	50,000,000	50,000,000	50,000,000	50,000,000
26 Additional paid-in capital		200,000,000		201,796,900
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				8,203,100
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock	()		()	
31 Total liabilities and shareholders' equity		500,000,000		500,000,000

*Attach statement—see instructions.

Form **1120-F** (2012)

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapter 3

1 Total Chapter 3 payments. Enter the amount from page 1, line 5i	1	30,000
2 Enter the tax amount from page 1, line 1	2	25,000
3 Enter the portion of the tax amount shown on page 1, line 2 pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines)	3	0
4 Total Chapter 3 tax. Combine lines 2 and 3	4	25,000
5 Tentative overpayment resulting from tax deducted and withheld under Chapter 3. Subtract line 4 from line 1	5	5,000
6 Enter the amount from page 1, line 8a	6	151,630
7 Overpayment resulting from tax deducted and withheld under Chapter 3. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b	7	5,000

Form **1120-F** (2012)

DRAFT AS OF

July 16, 2012

DO NOT FILE

Form 1120F Test Scenario 7

SCHEDULE H
(Form 1120-F)Department of the Treasury
Internal Revenue Service

Name of corporation

**Deductions Allocated To Effectively Connected
Income Under Regulations Section 1.861-8**

▶ Attach to Form 1120-F.

▶ Information about Schedule H (Form 1120-F) and its separate instructions is at www.irs.gov/form1120f.

OMB No. 1545-0126

2012

RMN Incorporated

Employer identification number

11-0000600

Part I Home Office Deductible Expenses Definitely Related Solely to ECI or Non-ECI**Note.** Enter all amounts on lines 1a through 13 in only U.S. dollars or in only functional currency. If U.S. dollars, check box ☒. Otherwise, specify currency ▶

1a	Total expenses on the books of the home office	1a	26,000,000
b	Check the applicable box below to indicate the accounting convention used to compute the amount on line 1a:		
	<input checked="" type="checkbox"/> U.S. GAAP <input type="checkbox"/> Home Country GAAP		
	<input type="checkbox"/> IFRS <input type="checkbox"/> Other (specify) ▶		
2	Adjustments for U.S. tax principles (attach statement - see instructions)	2	
3	Total deductible expenses on the books of the home office. Combine lines 1a and 2	3	26,000,000
4	Interest expense included on line 3	4	25,500,000
5	Bad debt expense included on line 3	5	
6	Total of interest expense and bad debt expense. Add lines 4 and 5	6	25,500,000
7	Remaining deductible expenses to be allocated and apportioned between ECI and non-ECI. Subtract line 6 from line 3	7	500,000
8	Deductible expenses definitely related solely to non-ECI from subsidiaries	8	
9	Deductible expenses definitely related solely to other non-ECI booked in the home country	9	200,000
10	Deductible expenses definitely related solely to other non-ECI booked in other countries (including the United States)	10	
11	Deductible expenses definitely related solely to ECI	11	
12	Total deductible expenses definitely related solely to ECI or non-ECI. Add lines 8 through 11	12	200,000

Part II Home Office Deductible Expenses Allocated and Apportioned to ECI**Note.** Enter the amounts on lines 15 through 20 in U.S. dollars.

13	Remaining deductible expenses on the books of the home office not definitely related solely to ECI or non-ECI. Subtract line 12 from line 7	13	300,000
14	Average exchange rate used to convert amounts to U.S. dollars (see instructions)	14	
15	Enter the amount from line 13. If line 13 is stated in functional currency, divide line 13 by line 14	15	300,000
16	Remaining home office deductible expenses on line 15 allocated and apportioned under Regulations section 1.861-8 to ECI (attach computation)	16	150,000
17	Enter the amount from line 11. If line 11 is stated in functional currency, divide line 11 by line 14	17	
18	Total home office deductible expenses allocated and apportioned to ECI. Add lines 16 and 17	18	150,000
19	Total deductible expenses from other non-U.S. locations allocated and apportioned to ECI	19	
20	Total deductible expenses allocated and apportioned to ECI. Add lines 18 and 19 and enter the amount here and on Form 1120-F, Section II, line 26	20	150,000

Part III Allocation and Apportionment Methods and Financial Records Used to Complete Parts I and II**Note.** Enter the amounts in Part III, lines 21a, 21b, 22a, and 22b in U.S. dollars.

• If one or more methods used are different than in prior year, check box <input type="checkbox"/>			
• If any amount on line 20 is recorded as an interbranch amount on books and records used to prepare Form 1120-F, Schedule L, include the amount on Part IV, line 35 and check this box <input type="checkbox"/>			
21	Gross income ratio:		
a	Gross ECI	21a	25,260,000
b	Worldwide gross income	21b	50,520,000
c	Divide line 21a by line 21b	21c	50 %
22	Asset ratio:		
a	Average U.S. assets from Schedule I, line 5, column (d)	22a	500,000,000
b	Worldwide assets (if applicable, from Schedule I, line 6b)	22b	1,000,000,000
c	Divide line 22a by line 22b	22c	50 %
23	Number of personnel ratio:		
a	Personnel of U.S. trade or business	23a	1
b	Worldwide personnel	23b	3
c	Divide line 23a by line 23b	23c	33 %
24	Did the corporation use any ratio-based methods (other than those indicated on lines 21 through 23 above) in Parts I and II? If "Yes," attach statement (see instructions)	Yes	<input checked="" type="checkbox"/>
25	Did the corporation use any other methods (e.g., time-spent analysis or estimates) in Parts I and II? If "Yes," attach statement (see instructions)	Yes	<input checked="" type="checkbox"/>

Form 1120F Test Scenario 7

Schedule H (Form 1120-F) 2012

Page **2****Part III Allocation and Apportionment Methods and Financial Records Used to Complete****Parts I and II (continued)**

Note. Indicate whether the corporation used any of the following financial and other records in Parts I and II to identify deductible expenses allocated and apportioned to ECI.

	Yes	No
26a Published or other non-public audited financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Non-audited financial statements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
27 Home office management or other departmental cost accounting reports	<input type="checkbox"/>	<input checked="" type="checkbox"/>
28 Other (e.g., home country regulatory reports or written, contemporaneous functional analyses) (attach statement)	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Allocation and Apportionment of Expenses on Books and Records Used to Prepare Form 1120-F, Schedule L

Note. Enter all amounts in Part IV in U.S. dollars.

29	Total expenses per books and records used to prepare Form 1120-F, Schedule L	29	17,296,000		
30	Adjustments for U.S. tax principles (attach schedule – see instructions)	30	(4,296,000)		
31	Total deductible expenses. Combine lines 29 and 30	31		13,000,000	
32a	Third-party interest expense included on line 31	32a	12,500,000		
b	Interbranch interest expense included on line 31	32b			
33	Bad debt expense included on line 31	33			
34	Other third-party deductible expenses not allocated or apportioned to ECI and non-ECI under Regulations section 1.861-8 included on line 31 (attach statement).	34			
35	Interbranch expenses per books and records included on line 31 and not included on line 32b (attach statement)	35			
36	Add lines 32a through 35	36		12,500,000	
37	Deductible expenses on books and records allocated and apportioned to ECI or non-ECI under Regulations section 1.861-8. Subtract line 36 from line 31	37		500,000	
Reconciliation of allocation and apportionment of deductible expenses to ECI and non-ECI on books and records under Regulations section 1.861-8 (from line 37)		(a) ECI Amounts	(b) Non-ECI Amounts	(c) Total: Add columns (a) and (b)	
38a	Derivative transaction deductible expenses definitely related to ECI or non-ECI under Regulations section 1.861-8 (from line 37)	38a			
b	Other deductible expenses definitely related to ECI or non-ECI (from line 37)	38b	250,000		250,000
39	Total deductible expenses definitely related to ECI or non-ECI. Add lines 38a and 38b	39	250,000		250,000
40	Other deductible expenses on books and records not definitely related to ECI or non-ECI that are allocated and apportioned to ECI and non-ECI (from line 37)	40			
41	Total deductible expenses on books and records allocated and apportioned to ECI and non-ECI. Add lines 39 and 40. Column (c) must equal line 37	41	250,000		250,000

Note. Line 41, column (a) is the total of the deductions reported on Form 1120-F, Section II, lines 12, 13, 14, 16, 17, 19 through 25, and 27.

Schedule H (Form 1120-F) 2012

SCHEDULE I
(Form 1120-F)**Interest Expense Allocation Under Regulations**
Section 1.882-5

OMB No. 1545-0126

2012Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

▶ Information about Schedule I (Form 1120-F) and its separate instructions is available at www.irs.gov/form1120f.

Name of corporation

RMN Incorporated

Employer identification number

11-0000600

A Check here if the corporation is a foreign bank as defined in Regulations section 1.882-5(c)(4) ☐**B** This Schedule I is being completed with respect to (check one):

- ☒ Adjusted U.S. booked liabilities method under Regs. sec. 1.882-5(d). **Complete lines 1 through 15 and 21 through 25.**
- ☐ Separate currency pools method under Regs. sec. 1.882-5(e). **Complete lines 1 through 9 and 16a through 25.**

Step 1 Average U.S. Assets for the Tax Year: Regulations Section 1.882-5(b)

	(a) Set(s) of Books that Give Rise to U.S. Booked Liabilities (see inst.)	(b) Partnership Interests	(c) Set(s) of Books Other than those Described in Columns (a) and (b)	(d) Totals. Add columns (a) through (c)
1 Specify the method used to determine the value of the corporation's U.S. assets on lines 2 through 5 below (check one):				
<input type="checkbox"/> Adjusted basis method: Regs. sec. 1.882-5(b)(2)(i)				
<input checked="" type="checkbox"/> Fair market value method: Regs. sec. 1.882-5(b)(2)(ii)				
2 Total assets per books	1,000,000,000			
3a Total interbranch assets				
b Total non-ECI assets under section 864(c)(4)(D)	500,000,000			
c Total other non-ECI assets (attach statement-see instructions)				
d Adjustments for amounts from partnerships and certain disregarded entities included on line 2, column (a)	10,000,000			
e Adjustments for assets that give rise to direct interest expense allocations under Regs. sec. 1.882-5(a)(1)(ii)				
f Other adjustments to average assets included in line 2 (e.g., mark-to-market differences)				
4 Combine lines 3a through 3f	510,000,000			
5 Total value of U.S. assets for the tax year	490,000,000	10,000,000		500,000,000
Column (a): Subtract line 4 from line 2.				
Column (b): Enter total from Schedule P, line 19.				
Column (c): See instructions for amount to enter.				

Step 2 U.S.-Connected Liabilities for the Tax Year: Regulations Section 1.882-5(c)

6 Specify the method used to determine the amounts in Step 2 (check one):			
<input checked="" type="checkbox"/> Actual ratio under Regs. sec. 1.882-5(c)(2). Complete lines 6a through 6c below.			
<input type="checkbox"/> Fixed ratio under Regs. sec. 1.882-5(c)(4). Complete line 6d below.			
a Average worldwide liabilities		500,000,000	
b Average worldwide assets		1,000,000,000	
c Divide line 6a by line 6b		50 %	
d Fixed ratio under Regs. sec. 1.882-5(c)(4). If the corporation is a foreign bank as defined in Regs. sec. 1.882-5(c)(4), enter 95% on line 6d. If the corporation is not a foreign bank or an insurance company, enter 50% on line 6d		%	
e Enter the ratio from line 6c or 6d, as applicable			50 %
7a U.S.-connected liabilities before Regs. sec. 1.884-1(e)(3) election(s). Multiply line 5, column (d) by line 6e			250,000,000
b U.S. liability reduction under Regs. sec. 1.884-1(e)(3) election			
c U.S.-Connected Liabilities. Subtract line 7b from line 7a			250,000,000

Step 3 Interest Expense Paid or Accrued on Average U.S. Booked Liabilities: Regulations Section 1.882-5(d)

	(a) Set(s) of Books that Give Rise to U.S. Booked Liabilities (see inst.)	(b) Partnership Interests	(c) Totals. Add columns (a) and (b)
8 Total average amount of U.S. booked liabilities as defined in Regs. sec. 1.882-5(d)(2) (see instructions)	245,000,000	5,000,000	250,000,000
Column (a): Do not include amounts that give rise to directly allocable interest under Regs. sec. 1.882-5(a)(1)(ii) or from partnerships includible in column (b).			
Column (b): Enter the total from Schedule P, line 17.			
9 Total interest paid or accrued during the tax year on line 8 amount	12,250,000	250,000	12,500,000
Column (a): Do not include amounts that give rise to directly allocable interest under Regs. sec. 1.882-5(a)(1)(ii) or from partnerships includible in column (b).			
Column (b): Enter the total from Schedule P, line 14c.			

Step 3 (cont.) Adjusted U.S. Booked Liabilities Method: Regulations Section 1.882-5(d)

If line 7c is greater than line 8, column (c), complete lines 10 through 13 below and skip lines 14a and 14b.

If line 7c is less than or equal to line 8, column (c), skip lines 10 through 13 and complete lines 14a and 14b.

10	If the corporation is a foreign bank which is making a current-year election to use the published average 30-day LIBOR (see instructions), check the box on this line, skip lines 10a through 10c, and enter the rate on line 10d <input type="checkbox"/>		
a	Total interest paid or accrued during the tax year on U.S. dollar liabilities that are not U.S. booked liabilities included on line 8	10a	
b	Average U.S. dollar denominated liabilities that are not U.S. booked liabilities included on line 8	10b	
c	Divide line 10a by line 10b	10c	%
d	Enter the 30-day LIBOR, if elected under Regs. sec. 1.882-5(d)(5)(ii)(B)	10d	%
e	Enter the rate from line 10c or, if elected, the 30-day LIBOR on line 10d	10e	%
11	Excess U.S.-connected liabilities. Subtract line 8, column (c), from line 7c	11	
12	Excess interest. Multiply line 10e by line 11	12	
13	Add lines 9, column (c) and 12	13	
14a	Scaling ratio. Divide line 7c by line 8, column (c)	14a	100 %
b	Multiply line 9, column (c) by line 14a. See instructions for hedging amounts	14b	12,500,000
15	Interest expense allocable to ECI under the adjusted U.S. booked liabilities method. Enter the result from line 13 or line 14b here and on line 21	15	12,500,000

Step 3 (cont.) Separate Currency Pools Method: Regulations Section 1.882-5(e)

	(a) U.S. Dollar Denominated	(b) Home Country Currency. Specify:	(c) Other Currency. Specify:	(d) Other Currency. Specify:
16a	U.S. assets. Enter the corporation's U.S. assets, using the methodology in Regs. sec. 1.882-5(e)(1)(i). If more columns are needed, attach statement (see instructions)			
b	Check here if a less than 3% currency election was made <input type="checkbox"/>			
17a	Enter the percentage from line 6e	%	%	%
b	U.S.-connected liabilities. Multiply line 16a by line 17a, or, if a liability reduction election is made, see instructions			
18a	Enter the total interest expense paid or accrued for the tax year with respect to the foreign corporation's worldwide liabilities denominated in that foreign currency (enter in functional currency)			
b	Enter the corporation's average worldwide liabilities (whether interest bearing or not) denominated in that foreign currency (enter in functional currency)			
c	Borrowing rate: Divide line 18a by line 18b	%	%	%
19	Interest expense allocation by separate currency pool. Multiply line 17b by line 18c			
20	Interest expense allocable to ECI under the separate currency pools method. Total the amounts on line 19, columns (a) through (d), and amounts from attached statement, if any, and enter the result here and on line 21			

SUMMARY—Interest Expense Allocation and Deduction under Regulations Section 1.882-5

21	Amount from line 15 or line 20, as applicable	21	12,500,000
22	Enter the corporation's interest expense directly allocable under Regs. sec. 1.882-5(a)(1)(ii). (Include total from Schedule P, line 14b.)	22	
23	Interest expense allocable to ECI under Regs. sec. 1.882-5. Add lines 21 and 22	23	12,500,000
24a	Amount of line 23 that is disallowed as a deduction under section 265, 163(f)(2), etc. or under an income tax treaty (attach statement—see instructions)	24a	()
b	Deferred interest expense under section 163(e)(3), 163(j), 267(a)(3), etc. (attach statement—see instructions)	24b	
c	Amount of line 23 that is capitalized under section 263A (attach statement—see instructions)	24c	()
d	Combine lines 24a through 24c	24d	
25	Total interest expense deduction under Regs. sec. 1.882-5. Combine lines 23 and 24d and enter here and on Form 1120F, Section II, line 18. The amount entered on line 25 may not exceed the total interest expense paid or accrued by the foreign corporation	25	12,500,000

Form 1120F Test Scenario 7

**SCHEDULES M-1 and M-2
(Form 1120-F)**Department of the Treasury
Internal Revenue Service

Name of corporation

RMN Incorporated

**Reconciliation of Income (Loss) and Analysis of
Unappropriated Retained Earnings per Books**► Information about Schedules M-1 and M-2 (Form 1120-F) and its instructions is at www.irs.gov/form1120f.
► Attach to Form 1120-F.

OMB No. 1545-0126

2012

Employer identification number

11-000060

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.

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

Schedule M-2**Analysis of Unappropriated Retained Earnings per Books**

1	Balance at beginning of year		5	Distributions:	a Cash	
2	Net income (loss) per books	8,203,100			b Stock	
3	Other increases (itemize):				c Property	
			6	Other decreases (itemize):		
			7	Add lines 5 and 6		
4	Add lines 1, 2, and 3	8,203,100	8	Balance at end of year (line 4 less line 7)		8,203,100

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, under some circumstances, a foreign corporation is required to complete (or may voluntarily complete) Schedule M-3 (Form 1120-F) in lieu of Schedule M-1.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are \$10 million or more. A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Note. If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than \$25,000.

Specific Instructions**Schedule M-1****Line 1. Net income (loss) per books.**

The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set or sets of books taken into account on Schedule L.

Line 5c. Travel and entertainment expenses. Include any of the following:

- Meal and entertainment expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over \$25.
- Expenses of an individual over \$2,000 that are allocable to conventions on cruise ships.
- Employee achievement awards over \$400.
- The cost of entertainment tickets over face value (also subject to the 50% limit under section 274(n)).
- The cost of skyboxes over the face value of nonluxury box seat tickets.

- The part of luxury water travel expenses not deductible under section 274(m).

- Expenses for travel as a form of education.

- Other nondeductible travel and entertainment expenses.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

Schedule M-2**Line 1. Beginning balance of unappropriated retained earnings.**

Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note. For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

Form 1120F Test Scenario 7

**SCHEDULE M-3
(Form 1120-F)**Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for Foreign
Corporations With Reportable Assets of \$10 Million or More**

▶ Attach to Form 1120-F.

▶ Information about Schedule M-3 (Form 1120-F) and its instructions is available at www.irs.gov/form1120f.

OMB No. 1545-0126

2012

Name of corporation

RMN Incorporated

Employer identification number

11-0000600

- A** Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? ☐ Yes ☒ No
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? ☐ Yes ☒ No
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☒ Yes ☐ No
- D** Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? ☒ Yes ☐ No

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1** Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?
☐ **Yes.** Complete the remainder of Part I as follows:
 If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
 If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.
- ☒ **No.** Complete the remainder of Part I as follows:
 If B is "Yes," use the income statement described in B to complete lines 2 through 11.
 If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
 If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
 If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.
- 2a** Enter the income statement period: Beginning 01/01/2012 Ending 12/31/2012
- b** Has the corporation's income statement been restated for the income statement period entered on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☒ **No.**
- c** Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☒ **No.**
- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
☒ **Yes.** List exchange(s) and symbol ▶ London Exchange RMNI
☐ **No.**

4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4	12,200,000
5a Net income from includible disregarded foreign entities not included on line 4 (attach statement)	5a	
b Net loss from includible disregarded foreign entities not included on line 4 (attach statement)	5b	()
c Net income from includible disregarded U.S. entities not included on line 4 (attach statement)	5c	
d Net loss from includible disregarded U.S. entities not included on line 4 (attach statement)	5d	()
6 Net income (loss) from foreign locations not included on line 4 (attach statement)	6	
7a Net income of non-includible entities (attach statement)	7a	()
b Net loss of non-includible entities (attach statement)	7b	
8 Adjustments to intercompany transactions (attach statement)	8	
9 Adjustments to reconcile income statement period to tax year (attach statement)	9	
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	
11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10	11	12,200,000

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-F.

Cat. No. 39667H

Schedule M-3 (Form 1120-F) 2012

Form 1120F Test Scenario 7

Schedule M-3 (Form 1120-F) 2012

Page **2**

Name of corporation

Employer identification number

RMN Incorporated

11-0000600

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
Income (Loss) Items					
1 Gross receipts	25,534,000	(7,500)			25,526,500
2 Cost of goods sold (attach statement)					
3a Dividends from foreign entities					
b Dividends from U.S. entities	13,500				13,500
c Dividend equivalents received					
4a Interest income excluding interest equivalents	20,000		(20,000)		
b Substitute interest payments received					
c Interest equivalents not included on line 4b					
5 Gross rental income					
6 Gross royalty income					
7 Fee and commission income	4,312,900		(4,312,900)		
8 Income (loss) from equity method corporations					
9 Net income (loss) from U.S. partnerships					
10 Net income (loss) from certain foreign partnerships (see instructions)					
11 Net income (loss) from other pass- through entities (attach statement)					
12 Items relating to reportable transactions (attach statement)					
13 Hedging transactions					
14a Mark-to-market income (loss) under section 475(a)					
b Mark-to-market income (loss) subject to section 475(d)(3)(B)					
c Mark-to-market income (loss) under section 475(e)					
d Mark-to-market income (loss) under section 475(f)					
15 Gain (loss) from certain section 988 transactions					
16a Interest income from global securities dealing					
b Dividends from global securities dealing					
c Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b					
17 Sales versus lease (for sellers and/or lessors)					
18 Section 481(a) adjustments					
19 Unearned/deferred revenue					
20 Original issue discount, imputed interest, and phantom income					
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities					
b Gross capital gains from Schedule D, excluding amounts from pass-through entities					

Form 1120F Test Scenario 7

Schedule M-3 (Form 1120-F) 2012

Page **3**

Name of corporation

Employer identification number

RMN Incorporated

11-0000600

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations
With Taxable Income per Return (see instructions) (continued from page 2)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses					
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses					
e Abandonment losses					
f Worthless stock losses (attach statement)					
g Other gain/loss on disposition of assets other than inventory					
22 Capital loss limitation and carryforward used					
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities					
24 Other income (loss) items with differences (attach statement)	(333,500)		33,500		(300,000)
25 Total income (loss) items. Combine lines 1 through 24	29,546,900	(7,500)	(4,299,400)		25,240,000
26 Total expense/deduction items (from Part III, line 33)	(17,316,900)		4,316,900	100,000	(12,900,000)
27 Other items with no differences					
28 Reconciliation totals. Combine lines 25 through 27	12,230,000	(7,500)	17,500	100,000	12,340,000

Note. Line 28, column (a), must equal the amount on Part I, line 11, and column (e) must equal Form 1120-F, page 3, line 29.**Part III** Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations
With Taxable Income per Return (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1 U.S. current income tax expense	4,316,900		(4,316,900)		
2 U.S. deferred income tax expense					
3 Non-U.S. current income tax expense (other than foreign withholding taxes)					
4 Non-U.S. deferred income tax expense					
5 Non-U.S. withholding taxes					
6 Compensation with section 162(m) limitation					
7 Salaries and other base compensation	500,000			(250,000)	250,000
8 Stock option expense					
9 Other equity-based compensation					
10 Meals and entertainment					
11 Fines and penalties					
12 Judgments, damages, awards, and similar costs					

Schedule M-3 (Form 1120-F) 2012

Form 1120F Test Scenario 7

Schedule M-3 (Form 1120-F) 2012

Page **4**

Name of corporation

Employer identification number

RMN Incorporated

11-0000600

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 3)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13 Pension and profit-sharing					
14 Other post-retirement benefits					
15 Deferred compensation					
16 Charitable contributions					
17 Domestic production activities deduction					
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees					
19 Current year acquisition/reorganization other costs					
20 Amortization/impairment of goodwill					
21 Amortization of acquisition, reorganization, and start-up costs					
22 Other amortization or impairment write-offs					
23 Depreciation					
24 Bad debt expense					
25 Purchase versus lease (for purchasers and/or lessees)					
26a Interest expense per books	12,500,000				
b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)					12,500,000
c Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)			()		
d U.S. source substitute interest payments					
e Interest equivalents (e.g., guarantee fees) not included on line 26d					
27 Dividend equivalents					
28 Fee and commission expense					
29 Rental expense					
30 Royalty expense					
31 Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)				150,000	150,000
32 Other expense/deduction items with differences (attach statement)					
33 Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	17,316,900		(4,316,900)	(100,000)	12,900,000

Schedule M-3 (Form 1120-F) 2012

SCHEDULE P
(Form 1120-F)**List of Foreign Partner Interests in Partnerships**

OMB No. 1545-0126

2012Department of the Treasury
Internal Revenue Service

► Attach to Form 1120-F.

► Information about Schedule P (Form 1120-F) and its separate instructions is available at www.irs.gov/form1120f.

Name of corporation (foreign partner)

RMN Incorporated

Employer identification number (EIN)

11-0000600

Part I List of Foreign Partner Interests in Partnerships

(a) Name of partnership	(b) Address	(c) EIN	(d) For each partnership interest, is the foreign corporation's distributive share ECI, or treated as ECI, in whole or in part, with a U.S. trade or business determined under section 875 (see instructions)?
A ABC Financial Services	123 Wall St., NY, NY USA 10005	12-3456789	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B			<input type="checkbox"/> Yes <input type="checkbox"/> No
C			<input type="checkbox"/> Yes <input type="checkbox"/> No
D			<input type="checkbox"/> Yes <input type="checkbox"/> No

Note. If the corporation has more than 4 partnership interests, continue on a separate page. See instructions.**Part II** Foreign Partner Income and Expenses: Reconciliation to Schedule K-1 (Form 1065)
See instructions if reconciling to Schedule K-1 (Form 1065-B).

Schedules K-1					
	A	B	C	D	Total
1 Net income (loss) reported on lines 1 through 3, Schedule K-1	250,000				250,000
2 Gross income included on lines 1 through 3, Schedule K-1	500,000				500,000
3 Gross effectively connected income (ECI) on lines 1 through 3, Schedule K-1	500,000				500,000
4 Other non-interest expenses on lines 1 through 3, Schedule K-1					
5 Non-interest expenses on lines 1 through 3, Schedule K-1, allocated to gross ECI					
6 Other gross income reported on Schedule K-1					
7 Other gross ECI reported on Schedule K-1					
8 Other non-interest expenses reported on Schedule K-1					
9 Other non-interest expenses reported on Schedule K-1, allocated to gross ECI					
10 Total gross income. Add lines 2 and 6	500,000				500,000
11 Total gross effectively connected income. Add lines 3 and 7	500,000				500,000
12 Interest expense on lines 1 through 3, Schedule K-1	250,000				250,000
13 Other interest expense reported on Schedule K-1, lines 13 and 18					
14a Total interest expense. Add lines 12 and 13	250,000				250,000
b Interest expense directly allocable under Regulations section 1.882-5(a)(1)(ii)(B). (Note. Include the line 14b total on Schedule I, line 22.)					
c Subtract line 14b from line 14a. (Note. Enter the line 14c total on Schedule I, line 9, column (b).)	250,000				250,000

Part III Foreign Partner's Average Outside Basis Under Regulations sections 1.882-5(b) and 1.884-1(d)(3)**Schedules K-1**

	A	B	C	D	Total
15 Section 705 outside basis	10,000,000				10,000,000
16a Partner's liabilities included in outside basis under section 752 that give rise to directly allocable interest expense under Regulations section 1.882-5(a)(1)(ii)(B)	5,000,000				5,000,000
b All other liabilities included in partner's outside basis under section 752					
c Add lines 16a and 16b	5,000,000				5,000,000
d Subtract line 16c from line 15	5,000,000				5,000,000
17 Partner's liabilities under Regulations section 1.884-1(d)(3)(vi). (Note. Enter the line 17 total on Schedule I, line 8, column (b).)	5,000,000				5,000,000
18 Partner's outside basis under Regulations section 1.884-1(d)(3)(vi). Add lines 16d and 17	10,000,000				10,000,000
19 Partner's outside basis allocable to ECI under Regulations section 1.884-1(d)(3)(i). (Note. Enter the line 19 total on Schedule I, line 5, column (b).)	10,000,000				10,000,000
20 Enter "income" or "asset" to indicate the allocation method used on line 19 (see instructions)	ASSET				

Schedule P (Form 1120-F) 2012

SCHEDULE S
(Form 1120-F)**Exclusion of Income From the International
Operation of Ships or Aircraft Under Section 883**

OMB No. 1545-0126

2012Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120-F.

▶ Information about Schedule S (Form 1120-F) and its separate instructions is at www.irs.gov/form1120f.

Name of corporation

RMN Incorporated

Employer identification number

11-0000600

Part I Qualified Foreign Corporation

- 1a** Enter the name of the qualified foreign country in which the foreign corporation was organized ▶ Australia
- b** Check one (and only one) of the following boxes to indicate the type of equivalent exemption granted by the foreign country listed on line 1a above:
- ☒ Domestic law
- ☐ Exchange of notes
- ☐ Income tax convention
- c** Enter the applicable authority (i.e., the specific provision) of the equivalent exemption type indicated on line 1b (see instructions) ▶ _____
- 2** Enter the gross income in each of the following categories of qualified income for which the exemption is being claimed:
Note. If an amount is not readily determinable, enter a reasonable estimate. If an estimate is used on any of the lines below, check here ▶ ☒

a Income from the carriage of passengers and cargo	2a	
b Time or voyage (full) charter income of a ship or wet lease income of an aircraft	2b	
c Bareboat charter income of a ship or dry lease income of an aircraft	2c	250,000
d Incidental bareboat charter income of a ship or incidental dry lease income of an aircraft	2d	
e Incidental container-related income	2e	
f Income incidental to the international operation of ships or aircraft other than incidental income included on lines 2d and 2e above	2f	
g Capital gains derived by a qualified foreign corporation engaged in the international operation of ships or aircraft from the sale, exchange or other disposition of a ship, aircraft, container or related equipment or other moveable property used by that qualified foreign corporation in the international operation of ships or aircraft	2g	
h Income from participation in a pool, partnership, strategic alliance, joint operating agreement, code-sharing arrangement, international operating agency, or other joint venture described in Regulations section 1.883-1(e)(2)	2h	

Stock ownership test of Regulations section 1.883-1(c)(2):

- 3** Check one (and only one) of the following boxes to indicate the test under which the stock ownership test of Regulations section 1.883-1(c)(2) was satisfied:
- ☐ The publicly-traded test of Regulations section 1.883-2(a). **Complete Part II.**
- ☒ The CFC stock ownership test of Regulations section 1.883-3(a). **Complete Part III.**
- ☐ The qualified shareholder stock ownership test of Regulations section 1.883-4(a). **Complete Part IV.**
- 4** Check the box if any of the shares of the foreign corporation's stock or the stock of any direct, indirect, or constructive shareholder are issued in bearer form. ☐
- 5** If the box on line 4 is checked:
- a** Check the box on this line 5a if none of the bearer shares (other than bearer shares maintained in a dematerialized or immobilized book-entry system) were relied on to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2) ☐
- b** Check the box on this line 5b if any of the bearer shares were maintained in a dematerialized or immobilized book-entry system and were relied on to satisfy any of the stock ownership tests described in Regulations section 1.883-1(c)(2) ☐

Part II Stock Ownership Test for Publicly-Traded Corporations

- 6** Enter the name of the country in which the stock is primarily traded ▶ _____
- 7** Enter the name of the securities market(s) on which the stock is listed ▶ _____
- 8** Enter a description of each class of stock relied on to meet the "regularly traded test" of Regulations section 1.883-2(d) (see instructions for description requirements) ▶ _____
- 9** Do one or more 5% shareholders (see instructions for definition) own in the aggregate 50% or more of the vote and value of the outstanding shares of any class of stock for more than half the number of days during the tax year? **Yes** ☐ **No** ☐
- If "Yes," complete line 10.
- If "No," skip line 10.

Form 1120F Test Scenario 7

Schedule S (Form 1120-F) 2012

Page **2**

- 10** For each class of stock relied on to meet the "regularly traded test" of Regulations section 1.883-2(d), indicate:
- a** (i) The days during the tax year of the corporation in which the class of stock was closely held, without regard to the exception in Regulations section 1.883-2(d)(3)(ii) ▶ _____
- (ii) The total percentage of the vote and value of the class of stock that is owned by 5% shareholders during such days ▶ _____ %
- b** For all qualified shareholders on which the corporation intends to rely to satisfy the closely-held exception test of Regulations section 1.883-2(d)(3)(ii), and who own stock in the closely-held block (directly, indirectly, or by applying the attribution rules of Regulations section 1.883-4(c)), enter:
- (i) The total number of qualified shareholders, as defined in Regulations section 1.883-4(b)(1) ▶ _____
- (ii) The total percentage of the value of the shares of the class of stock owned, directly or indirectly, by such qualified shareholders by country of residence (see instructions):

Country code (see instructions)

Percentage

- (iii) The days during the tax year of the corporation that such qualified shareholders owned, directly or indirectly, their shares in the closely-held block of stock ▶ _____

Part III Stock Ownership Test for Controlled Foreign Corporations (CFC)

- 11a** Enter the percentage of the value of all outstanding shares of the CFC that is owned by all "qualified U.S. persons" identified in the qualified ownership statements required under Regulations section 1.883-3(c)(2), applying the attribution of ownership rules of Regulations section 1.883-3(b)(4) ▶ 50 %
- b** Enter the percentage of the value of all outstanding shares of the CFC that is owned by the "qualified U.S. persons" referred to on line 11a above as bearer shares maintained in a dematerialized or immobilized book-entry system ▶ _____ %
- 12** Enter the period during which such qualified U.S. persons held such stock (see instructions) ▶ January 1, 2012 through December 31, 2012
- 13** Enter the period during which the foreign corporation was a CFC (see instructions) ▶ January 1, 2012 through December 31, 2012
- 14** Is the CFC directly held by qualified U.S. persons? Yes ☒ No ☐

Part IV Qualified Shareholder Stock Ownership Test

- 15** Check the box if more than 50% of the value of the outstanding shares of the corporation is owned (or treated as owned by reason of Regulations section 1.883-4(c)) by qualified shareholders for each category of income for which the exemption is claimed ☐
- 16** With respect to all qualified shareholders relied on to satisfy the 50% ownership test of Regulations section 1.883-4(a):
- a** Enter the total number of such qualified shareholders as defined in Regulations section 1.883-4(b)(1) ▶ _____
- b** Enter the total percentage of the value of the outstanding shares owned, applying the attribution rules of Regulations section 1.883-4(c), by such qualified shareholders by country of residence or organization, whichever is applicable:

Country code (see instructions)

Percentage

Total

- c** Enter the percentage of the value of the outstanding shares that is owned by the qualified shareholders as bearer shares maintained in a dematerialized or immobilized book-entry system ▶ _____ %
- d** Enter the period during the tax year of the foreign corporation that such stock was held by qualified shareholders ▶ _____

Form 1120F Test Scenario 7

SCHEDULE V
(Form 1120-F)Department of the Treasury
Internal Revenue Service**List of Vessels or Aircraft, Operators, and Owners**

▶ Attach to Form 1120-F.

▶ Information about Schedule V (Form 1120-F) and its separate instructions is at www.irs.gov/form1120f.

OMB No. 1545-0126

2012

Name of corporation

RMN Incorporated

Employer identification number

11-0000600

Provide the information requested on lines 1 through 9 for each vessel or aircraft with respect to which the corporation is subject to a 4% rate of tax under section 887.

	A	B	C	D
1 Name of vessel or type of aircraft	<u>Jill</u>	<u>Jack</u>		
2 Vessel or aircraft ID number	<u>11-0000700</u>	<u>11-0000100</u>		
3 Was the vessel or aircraft chartered in?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
4 Was the vessel or aircraft chartered out?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
5 Name of registered owner	<u>Nam</u>	<u>Bnimble</u>		
6 EIN or SSN of registered owner	<u>11-0000800</u>	<u>11-0000200</u>		
7 Name of operator	<u>Nam Corp</u>	<u>Jack B Quick</u>		
8 EIN or SSN of operator	<u>11-0000900</u>	<u>11-0000300</u>		
9 U.S. source gross transportation income	<u>250,000</u>	<u>0</u>		
10 Total U.S. source gross transportation income. Add the amounts on line 9, columns A through D (and the amounts on line 9 of any statements).			10	<u>250,000</u>
11 Amount of line 10 that is exempt by treaty (attach Form 8833).			11	
12 Subtract line 11 from line 10. Enter the result here and on Form 1120-F, Section I, line 9, column (b)			12	<u>250,000</u>

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-F.

Cat. No. 50821R

Schedule V (Form 1120-F) 2012

Uncertain Tax Position Statement

OMB No. 1545-0123

▶ **File with Form 1120, 1120-F, 1120-L, or 1120-PC.**
▶ **See separate instructions.**

20**12**

EIN of entity

RMN Incorporated

11-0000600

This Part I, Schedule UTP (Form 1120) is page 1 of 1 Part I pages.

Uncertain Tax Positions for the Current Tax Year. See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) ☐

[illegible]

EIN of entity

This Part II, Schedule UTP (Form 1120) is page of Part II pages.

See instructions for how to complete columns (a) through (h). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) ☐

[illegible]

EIN of entity

11-0000600

This Part III, Schedule UTP (Form 1120) is page 1 of 1 Part III pages.

Concise Descriptions of UTPs. Indicate the corresponding UTP number from Parts I and II, column (a). Use as many Part III pages as necessary (see instructions).

[illegible]

Form **1125-E**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-RIC, or 1120-REIT.

OMB No. 1545-2225

Name _____

RMN Incorporated

Employer identification number

11-0000600

Note. Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 Samuel L Booken	999-06-0002	50 %	10 %	%	250,000
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					2 250,000
3 Compensation of officers claimed on Form 1125-A or elsewhere on return					3
4 Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return					4 250,000

Form **1125-E** (Rev. 12-2012)

Form **4626**Department of the Treasury
Internal Revenue Service**Alternative Minimum Tax—Corporations**

OMB No. 1545-0175

2012

▶ Attach to the corporation's tax return.

▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.

Name RMN Incorporated		Employer identification number 11-0000600	
<p>Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).</p>			
1	Taxable income or (loss) before net operating loss deduction	1	12,334,000
2	Adjustments and preferences:		
a	Depreciation of post-1986 property	2a	
b	Amortization of certified pollution control facilities	2b	
c	Amortization of mining exploration and development costs	2c	
d	Amortization of circulation expenditures (personal holding companies only)	2d	
e	Adjusted gain or loss	2e	
f	Long-term contracts	2f	
g	Merchant marine capital construction funds	2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	
i	Tax shelter farm activities (personal service corporations only)	2i	
j	Passive activities (closely held corporations and personal service corporations only)	2j	
k	Loss limitations	2k	
l	Depletion	2l	
m	Tax-exempt interest income from specified private activity bonds	2m	
n	Intangible drilling costs	2n	
o	Other adjustments and preferences	2o	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	3	12,334,000
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	12,334,000
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	4b	0
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	0
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)	4d	0
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	4e	0
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	12,334,000
6	Alternative tax net operating loss deduction (see instructions)	6	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	12,334,000
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	
b	Multiply line 8a by 25% (.25)	8b	
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8c	0
9	Subtract line 8c from line 7. If zero or less, enter -0-	9	12,334,000
10	Multiply line 9 by 20% (.20)	10	2,466,800
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11	
12	Tentative minimum tax. Subtract line 11 from line 10	12	2,466,800
13	Regular tax liability before applying all credits except the foreign tax credit	13	4,316,900
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14	0

Form **5472**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business****(Under Sections 6038A and 6038C of the Internal Revenue Code)**
Information about Form 5472 and its separate instructions is at www.irs.gov/form5472
For tax year of the reporting corporation beginning _____, and ending _____

OMB No. 1545-0805

Note. Enter all information in English and money items in U.S. dollars.**Part I Reporting Corporation** (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation RMN Incorporated		1b Employer identification number 11-0000600	
Number, street, and room or suite no. (if a P.O. box, see instructions) 1234 Main Street		1c Total assets	
City or town, state, and ZIP code (if a foreign address, see instructions) Sydney, Victoria, Australia 30000		\$ 500,000,000	
1d Principal business activity ▶ Limousine Service		1e Principal business activity code ▶ 485320	
1f Total value of gross payments made or received (see instructions) reported on this Form 5472 \$ 2,000,000	1g Total number of Forms 5472 filed for the tax year 1	1h Total value of gross payments made or received (see instructions) reported on all Forms 5472 \$ 2,000,000	
1i Check here if this is a consolidated filing of Form 5472 ▶ <input type="checkbox"/>	1j Country of incorporation Australia	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident Australia	1l Principal country(ies) where business is conducted Australia
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ▶ <input type="checkbox"/>			

Part II 25% Foreign Shareholder (see instructions)

1a Name and address of direct 25% foreign shareholder RLO Finance Group, 6 Ruee de la Taxes, Paris, France 01234		1b(1) U.S. identifying number, if any APPLD FOR	
		1b(2) Reference ID number (see instructions) 12345678901234	
1c Principal country(ies) where business is conducted France	1d Country of citizenship, organization, or incorporation France	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident France	
2a Name and address of direct 25% foreign shareholder		2b(1) U.S. identifying number, if any	
		2b(2) Reference ID number (see instructions)	
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
3a Name and address of ultimate indirect 25% foreign shareholder		3b(1) U.S. identifying number, if any	
		3b(2) Reference ID number (see instructions)	
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
4a Name and address of ultimate indirect 25% foreign shareholder		4b(1) U.S. identifying number, if any	
		4b(2) Reference ID number (see instructions)	
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (see instructions)Check applicable box: Is the related party a ☒ foreign person or ☐ U.S. person?

All reporting corporations must complete this question and the rest of Part III.

1a Name and address of related party

Viva Financial, Rue de la Rue, 100, Paris, France 01234

1b(1) U.S. identifying number, if any
APPLD FOR**1b(2)** Reference ID number (see instructions)

43210987654321

1c Principal business activity **Financial****1d** Principal business activity code **523900****1e** Relationship—Check boxes that apply: ☒ Related to reporting corporation ☐ Related to 25% foreign shareholder ☐ 25% foreign shareholder**1f** Principal country(ies) where business is conducted

France

1g Country(ies) under whose laws the related party files an income tax return as a resident

France

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)**Caution:** Part IV **must** be completed if the "foreign person" box is checked in the heading for Part III.If estimates are used, check here ☐

1	Sales of stock in trade (inventory)	1	
2	Sales of tangible property other than stock in trade	2	
3	Platform contribution transaction payments received	3	
4	Cost sharing transaction payments received	4	
5a	Rents received (for other than intangible property rights)	5a	
b	Royalties received (for other than intangible property rights)	5b	
6	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	6	
7	Consideration received for technical, managerial, engineering, construction, scientific, or like services	7	
8	Commissions received	8	2,000,000
9	Amounts borrowed (see instructions) a Beginning balance b Ending balance or monthly average	9b	
10	Interest received	10	
11	Premiums received for insurance or reinsurance	11	
12	Other amounts received (see instructions)	12	
13	Total. Combine amounts on lines 1 through 12	13	2,000,000
14	Purchases of stock in trade (inventory)	14	
15	Purchases of tangible property other than stock in trade	15	
16	Platform contribution transaction payments paid	16	
17	Cost sharing transaction payments paid	17	
18a	Rents paid (for other than intangible property rights)	18a	
b	Royalties paid (for other than intangible property rights)	18b	
19	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	19	
20	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	20	
21	Commissions paid	21	
22	Amounts loaned (see instructions) a Beginning balance b Ending balance or monthly average	22b	
23	Interest paid	23	
24	Premiums paid for insurance or reinsurance	24	
25	Other amounts paid (see instructions)	25	
26	Total. Combine amounts on lines 14 through 25	26	

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)Describe these transactions on an attached separate sheet and check here. ☐**Part VI Additional Information**

All reporting corporations must complete Part VI.

- 1** Does the reporting corporation import goods from a foreign related party? ☐ Yes ☒ No
- 2a** If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? ☐ Yes ☐ No
If "No," **do not** complete **b** and **c** below.
- b** If "Yes," attach a statement explaining the reason or reasons for such difference.
- c** If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472? ☐ Yes ☐ No
- 3** During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement? ☐ Yes ☐ No
- 4** During the course of the tax year, did the foreign parent corporation become a participant in any cost sharing arrangement? ☐ Yes ☐ No

Form **8453-I****Foreign Corporation Income Tax
Declaration for an IRS e-file Return**

OMB No. 1545-1866

Department of the Treasury
Internal Revenue Service

File electronically with the corporation's tax return. Do not file paper copies.

► Information about Form 8453-I and its instructions is at www.irs.gov/form8453i.

For calendar year 2012, or tax year beginning

, 2012, ending

, 20

2012

Name of corporation

RMN Incorporated

Employer identification number

11-0000600

Part I Tax Return Information (Whole dollars only)

1	Total income (Form 1120-F, Section II, line 11)	1	25,240,000
2	Taxable income (Form 1120-F, Section II, line 31)	2	12,334,000
3	Total tax (Form 1120-F, Schedule J, line 9)	3	4,316,900
4	Amount owed (Form 1120-F, page 1, line 7)	4	
5a	Overpayment (Form 1120-F, page 1, line 8a)	5a	151,630
b	Overpayment resulting from tax deducted and withheld under Chapter 3 (Form 1120-F, page 1, line 8b)	5b	5,000

Part II Declaration of Officer (see instructions) **Be sure to keep a copy of the corporation's tax return.**

- 6a ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8302**, Electronic Deposit of Tax Refund of \$1 Million or More, that will be electronically transmitted with the corporation's 2012 federal income tax return.
- b ☒ I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- c ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2012 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

**Sign
Here**

Signature of officer

Date

Chief Financial Officer

Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-I are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer	Check if self-employed	ERO's SSN or PTIN
			<input checked="" type="checkbox"/>	<input type="checkbox"/>	P00000007
	Firm's name (or yours if self-employed), address, and ZIP code	AAA Tax Service 4000 3rd Avenue, Suite 100, Portland, OR 97201			EIN 11-0000300
				Phone no.	000-123-4567

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name		Firm's EIN		
	Firm's address		Phone no.		

EXHIBIT 7 – Tax Year 2012 Form 7004 Test Scenarios

Form 7004 Test Scenario 1

Form 7004 Test Scenario 2

Form 7004 Test Scenario 3

Form 7004 Test Scenario 4

Test Scenario # 1 for Form 7004

FORMS REQUIRED: 7004

HEADER INFO:

Tax Period: 11/01/2012 – 10/31/2013

Originator:

EFIN: Self-select
Type: ERO
Practitioner PIN: N/A
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Return Type: 7004

Filer:

EIN: 11-0000030
Name: RamcFile, Inc.
Name Control: RAMC
Address: 101 Main Street
Downtown, MD 20601

Officer:

Name: Roger Rabbit
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 703-555-1212
Email Address:
DateSigned: 01/15/14

Tax Year: 2012

Binary Attachment Count: 0

=====

Form 7004 Test Scenario 1

Form **7004**
(Rev. November 2011)
Department of the Treasury
Internal Revenue Service

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

- **File a separate application for each return.**
► **See separate instructions.**

OMB No. 1545-0233

**Print
or
Type**

Name RamcFile Inc.	Identifying number 11-0000030
Number, street, and room or suite no. (If P.O. box, see instructions.) 101 Main Street	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)). Downtown, MD 20601	

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐
- If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . . . ☐

5a The application is for calendar year 20___, or tax year beginning 11/01, 20 12, and ending 10/31, 20 13

b Short tax year. If this tax year is less than 12 months, check the reason:

- ☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax	6	2,000
7 Total payments and credits (see instructions)	7	2,000
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	0

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Cat. No. 13804A

Form **7004** (Rev. 11-2011)

Test Scenario # 2 for Form 7004

FORMS REQUIRED: 7004

ATTACHMENTS: ConsolidatedGroupMembersSch

HEADER INFO:

Tax Period: 11/01/2012 – 10/31/2013

Originator: EFIN: Self-select
Type: ERO
Practitioner PIN: N/A
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Filer: EIN: 11-0000031
Name: ModeNTech, Inc
Name Control: MODE
Address: 301 New Street
Newtown, ND 58204

Officer: Name: Joe Smith
Title: President
Phone: 301-555-1212
Date signed: January 4, 2014
Taxpayer PIN: Self-select

Return Type: 7004

Tax Year: 2012

Binary Attachment Count: 0

IRS PAYMENT:

RTN: 012345672
ACCT #: 1234000000
TYPE OF ACCOUNT: Checking
AMOUNT OF PAYMENT: 4,400
REQUESTED PAYMENT DATE: January 15, 2014
TAXPAYER DAYTIME PHONE NUMBER: 512-555-1111

Details for Form 7004

Attachment 1, Form 7004, Line 3, (ConsolidatedGroupMembersSch):

- a. Name: Hottest Communications
Address: 100 Mail Avenue, Uptown, OH 45324
EIN: 11-0000043
- b. Name: High-Tech Solutions
Address: 200 Main Street, Anytown, NC 27905
EIN: APPLIED FOR

Form 7004 Test Scenario 2

Form **7004**
(Rev. November 2011)
Department of the Treasury
Internal Revenue Service

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

- **File a separate application for each return.**
► **See separate instructions.**

OMB No. 1545-0233

**Print
or
Type**

Name ModeNTech Inc.	Identifying number 11-0000031
Number, street, and room or suite no. (If P.O. box, see instructions.) 301 New Street	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)). Newtown, ND 58204	

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below)

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Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below)

1	2
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Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☒
If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

- 4** If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . . . ☐
- 5a** The application is for calendar year 20___, or tax year beginning 11/01, 20 12, and ending 10/31, 20 13

b Short tax year. If this tax year is less than 12 months, check the reason:

- ☐ Initial return ☐ Final return ☐ Change in accounting period ☒ Consolidated return to be filed

6 Tentative total tax	6	5,000
7 Total payments and credits (see instructions)	7	600
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	4,400

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Cat. No. 13804A

Form **7004** (Rev. 11-2011)

Test Scenario # 3 for Form 7004

FORMS REQUIRED: 7004

HEADER INFO:

Tax Period: 08/01/2012– 07/31/2013

Return Type: 7004

Originator: **EFIN:** Self-select
Type: ERO
Practitioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Filer: **EIN:** 11-0000033
Name: FOREIGNCO Group
Name Control: FORE
Address: 2 Rue Street
Paris City, Ile-de-France, France 75700

Tax Year: 2012

Binary Attachment Count: 0

IRS PAYMENT: None

Form 7004 Test Scenario 3

Form **7004**
(Rev. November 2011)
Department of the Treasury
Internal Revenue Service

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

- **File a separate application for each return.**
► **See separate instructions.**

OMB No. 1545-0233

**Print
or
Type**

Name Foreignco Group	Identifying number 11-0000033
Number, street, and room or suite no. (If P.O. box, see instructions.) 2 Rue Street	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)). Paris City, Ile-de-France, France 75700	

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below)

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Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below)

1	6
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Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐
- If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

- 4** If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☒
- 5a** The application is for calendar year 20__ , or tax year beginning 8/01 , 20 12 , and ending 7/31 , 20 13

b Short tax year. If this tax year is less than 12 months, check the reason:

- ☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax	6	10,000
7 Total payments and credits (see instructions)	7	9,000
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	1,000

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Cat. No. 13804A

Form **7004** (Rev. 11-2011)

Test Scenario # 4 for Form 7004

FORMS REQUIRED: 7004

HEADER INFO:

Tax Period: 01/01/2012– 12/31/2012

Return Type: 7004

Originator: **EFIN:** Self-select
Type: ERO
Practitioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Filer: **EIN:** 11-0000049
Name: Flower Store One
Name Control: FLOW
Address: 3 Bulb Street
Somewhere, TX 78621

Tax Year: 2012

Binary Attachment Count: 0

IRS PAYMENT: None

Form 7004 Test Scenario 4

Form **7004**
(Rev. November 2011)
Department of the Treasury
Internal Revenue Service

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

- **File a separate application for each return.**
► **See separate instructions.**

OMB No. 1545-0233

**Print
or
Type**

Name Flower Store One	Identifying number 11-0000049
Number, street, and room or suite no. (If P.O. box, see instructions.) 3 Bulb Street	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)). Somewhere, TX 78621	

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below) **09** **9**

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below) **01** **02**

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
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Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐
- If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . . . ☐

5a The application is for calendar year 20 **12**, or tax year beginning _____, 20____, and ending _____, 20____

b Short tax year. If this tax year is less than 12 months, check the reason:
☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax	6	0
7 Total payments and credits (see instructions)	7	0
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	0

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Cat. No. 13804A

Form **7004** (Rev. 11-2011)