Form **1120-A**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Short-Form Income Tax Return

Instructions are separate. See them to make sure you qualify to file Form 1120-A.

For calendar year 1990 or tax year beginning _____, 1990, ending _____, 19 ____

OMB No. 1545-0890

1990

A Check this box if corp. is a personal service corp. (as defined in Temp. Regs. sec. 1.441-4T—see Instructions) ▶ ☐

Use IRS label. Otherwise, please print or type.

Name

Number, street, and room or suite no. (If a P.O. box, see page 2 of Instructions.)

City or town, state, and ZIP code

B Employer identification number

C Date incorporated

D Total assets (see Specific Instructions) $

E Check applicable boxes: (1) ☐ Initial return (2) ☐ Change in address

F Check method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

Income	1a	Gross receipts or sales ____ b Less returns and allowances ____ c Balance ▶	1c	
	2	Cost of goods sold (see Instructions)	2	
	3	Gross profit (line 1c less line 2)	3	
	4	Domestic corporation dividends subject to the 70% deduction	4	
	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 18 (attach Form 4797)	9	
	10	Other income (see Instructions)	10	
	11	**Total income**—Add lines 3 through 10 ▶	11	
Deductions (See Instructions for limitations on deductions.)	12	Compensation of officers (see Instructions)	12	
	13a	Salaries and wages ____ b Less jobs credit ____ c Balance ▶	13c	
	14	Repairs	14	
	15	Bad debts	15	
	16	Rents	16	
	17	Taxes	17	
	18	Interest	18	
	19	Contributions **(see Instructions for 10% limitation)**	19	
	20	Depreciation (attach Form 4562) — 20		
	21	Less depreciation claimed elsewhere on return — 21a	21b	
	22	Other deductions (attach schedule)	22	
	23	**Total deductions**—Add lines 12 through 22 ▶	23	
	24	Taxable income before net operating loss deduction and special deductions (line 11 less line 23)	24	
	25	**Less: a** Net operating loss deduction (see Instructions) — 25a		
		b Special deductions (see Instructions) — 25b	25c	
Tax and Payments	26	**Taxable income**—Line 24 less line 25c	26	
	27	**Total tax** (Part I, line 7)	27	
	28	**Payments:**		
		a 1989 overpayment credited to 1990 — 28a		
		b 1990 estimated tax payments — 28b		
		c Less 1990 refund applied for on Form 4466 — 28c ( ) Bal ▶ 28d		
		e Tax deposited with Form 7004 — 28e		
		f Credit from regulated investment companies (attach Form 2439) — 28f		
		g Credit for Federal tax on fuels (attach Form 4136). See Instructions — 28g		
		h **Total payments**—Add lines 28d through 28g	28h	
	29	Enter any **penalty** for underpayment of estimated tax—Check ▶ ☐ if Form 2220 is attached	29	
	30	**Tax due**—If the total of lines 27 and 29 is larger than line 28h, enter amount owed	30	
	31	**Overpayment**—If line 28h is larger than the total of lines 27 and 29, enter amount overpaid	31	
	32	Enter amount of line 31 you want: **Credited to 1991 estimated tax** ▶ **Refunded** ▶	32	

Please 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's Use Only

Preparer's signature ▶ | Date | Check if self-employed ▶ ☐ | Preparer's social security number

Firm's name (or yours if self-employed) and address ▶ | E.I. No. ▶ | ZIP code ▶

For Paperwork Reduction Act Notice, see page 1 of the Instructions.

Part I Tax Computation

1	Income tax (see Instructions to figure the tax). Check this box if the corp. is a qualified personal service corp. (see Instructions). ▶ ☐	1	
2a	General business credit. Check if from: ☐ Form 3800 ☐ Form 3468 ☐ Form 5884 ☐ Form 6478 ☐ Form 6765 ☐ Form 8586	2a	
b	Credit for prior year minimum tax (attach Form 8801)	2b	
3	**Total credits**—Add lines 2a and 2b	3	
4	Line 1 less line 3	4	
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611	5	
6	Alternative minimum tax (attach Form 4626). See Instructions	6	
7	**Total tax**—Add lines 4 through 6. Enter here and on line 27, page 1.	7	

Additional Information (See General Instruction F.)

G Refer to the list in the Instructions and state the principal:

(1) Business activity code no. ▶

(2) Business activity ▶

(3) Product or service ▶

H Did any individual, partnership, estate, or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) Yes ☐ No ☐

If "Yes," attach schedule showing name, address, and identifying number.

I Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $

J (1) If an amount for cost of goods sold is entered on line 2, page 1, complete (a) through (c):

(a) Purchases (see Instructions)

(b) Additional sec. 263A costs (see Instructions —attach schedule)

(c) Other costs (attach schedule)

(2) Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the corporation? Yes ☐ No ☐

K At any time during the tax year, did you have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See General Instruction F for filing requirements for form TD F 90-22.1.) Yes ☐ No ☐

If "Yes," enter the name of the foreign country ▶

L Enter amount of cash distributions and the book value of property (other than cash) distributions made in this tax year ▶ $

Part II Balance Sheets

			(a) Beginning of tax year	(b) End of tax year
Assets	1	Cash		
	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 schedule)		
	7	Loans to stockholders		
	8	Mortgage and real estate loans		
	9a	Depreciable, depletable, and intangible assets		
	b	Less accumulated depreciation, depletion, and amortization	( )	( )
	10	Land (net of any amortization)		
	11	Other assets (attach schedule)		
	12	Total assets		
and Equity	13	Accounts payable		
	14	Other current liabilities (attach schedule)		
	15	Loans from stockholders		
	16	Mortgages, notes, bonds payable		