

# U.S. Income Tax Return of a Foreign Corporation

For calendar year 1992, or tax year beginning \_\_\_\_\_, 1992, and ending \_\_\_\_\_, 19 \_\_\_\_\_  
 ▶ See separate instructions.

**1992**

Please type or print	Name	Employer identification number	
	Number, street, and room or suite no. (see instructions)	Check applicable boxes: <input type="checkbox"/> initial return <input type="checkbox"/> amended return <input type="checkbox"/> final return <input type="checkbox"/> change of address	
	City or town, state and ZIP code, or country		

  

<p><b>A</b> Country of incorporation .....</p> <p><b>B</b> Foreign country under whose laws the income reported on this return is subject to tax .....</p> <p><b>C</b> Date incorporated .....</p> <p><b>D</b> The corporation's books and records are maintained by:                  Name .....</p> <p>Address .....</p> <p>ZIP code or country .....</p> <p><b>E</b> If the corporation had an agent in the United States at any time during the tax year, enter:                  Kind of agent .....</p> <p>Name .....</p> <p>Address .....</p> <p><b>F</b> Refer to the list on the last page of the instructions and state the corporation's principal:                  (1) Business activity code number ▶ .....</p> <p>(2) Business activity ▶ .....</p> <p>(3) Product or service ▶ .....</p>	<p><b>G</b> Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ .....</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Yes</th> <th style="width: 10%; text-align: center;">No</th> </tr> </thead> <tbody> <tr> <td><b>H</b> Did the corporation file a U.S. income tax return for the preceding tax year? . . . . .</td> <td></td> <td></td> </tr> <tr> <td><b>I</b> Was the corporation at any time during the tax year engaged in a trade or business in the United States?</td> <td></td> <td></td> </tr> <tr> <td><b>J</b> Did the corporation at any time during the tax year have a permanent establishment in the United States for purposes of applying section 894(b) and any applicable tax treaty between the United States and a foreign country? . . . . . If "Yes," enter the name of the foreign country: .....</td> <td></td> <td></td> </tr> <tr> <td><b>K</b> Is the corporation a foreign personal holding company? (See section 552 for definition.) . . . If "Yes," have you filed Form 5471? (Sec. 6035) . . . . .</td> <td></td> <td></td> </tr> <tr> <td><b>L</b> Did the corporation have any transactions with related parties? . . . . .  If "Yes," it may have to file Form 5472 (see General Instruction M1). Enter number of Forms 5472 attached ▶ .....</td> <td></td> <td></td> </tr> </tbody> </table> <p><b>Note:</b> Additional information is required at the bottom of pages 2 and 5.</p>		Yes	No	<b>H</b> Did the corporation file a U.S. income tax return for the preceding tax year? . . . . .			<b>I</b> Was the corporation at any time during the tax year engaged in a trade or business in the United States?			<b>J</b> Did the corporation at any time during the tax year have a permanent establishment in the United States for purposes of applying section 894(b) and any applicable tax treaty between the United States and a foreign country? . . . . . If "Yes," enter the name of the foreign country: .....			<b>K</b> Is the corporation a foreign personal holding company? (See section 552 for definition.) . . . If "Yes," have you filed Form 5471? (Sec. 6035) . . . . .			<b>L</b> Did the corporation have any transactions with related parties? . . . . .  If "Yes," it may have to file Form 5472 (see General Instruction M1). Enter number of Forms 5472 attached ▶ .....		
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## Computation of Tax Due or Overpayment

1 Tax from Section I, line 11, page 2 . . . . .	1		
2 Tax from Section II, Schedule J, line 9, page 4 . . . . .	2		
3 Tax from Section III (add lines 6 and 10 on page 5) . . . . .	3		
4 Personal holding company tax (attach Schedule PH (Form 1120))—See General Instruction P . . . . .	4		
5 <b>Total tax</b> —Add lines 1 through 4 . . . . .	5		
<b>6 Payments:</b>			
a 1991 overpayment credited to 1992	6a		
b 1992 estimated tax payments . . . . .	6b		
c Less 1992 refund applied for on Form 4466	6c	( )	
d <b>Bal</b> ▶	6d		
e Tax deposited with Form 7004 . . . . .	6e		
f Credit from regulated investment companies (attach Form 2439) . . . . .	6f		
g Credit for Federal tax paid on fuels (attach Form 4136) . . . . .	6g		
h 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)) . . . . .	6h		
i Total payments—Add lines 6d through 6h . . . . .	6i		
7 Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . ▶ <input type="checkbox"/>	7		
8 <b>Tax due</b> —If line 6i is smaller than the total of lines 5 and 7, enter amount owed . . . . .	8		
9 <b>Overpayment</b> —If line 6i is larger than the total of lines 5 and 7, enter amount overpaid . . . . .	9		
10 Enter amount of line 9 you want: <b>Credited to 1993 estimated tax</b> ▶	10		<b>Refunded</b> ▶

<b>Please Sign Here</b>	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
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed) and address	E.I. No.	Preparer's social security number
		ZIP code	

**SECTION I.—Certain Gains, Profits, and Income From U.S. Sources That Are NOT Effectively Connected With the Conduct of a Trade or Business in the United States** (see instructions)

If you are required to complete Section II or are using Form 1120F as a claim for refund of tax withheld at source, include below **ALL** income from U.S. sources that is **NOT** effectively connected with the conduct of a trade or business in the United States. Otherwise, include only those items of income on which the U.S. income tax was not fully paid at the source. The rate of tax on each item of **gross** income — no deductions are allowed against these types of income — listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. Fill in treaty rates where applicable. **If the corporation claimed a lower treaty rate, also complete Item U, page 5.**

Name of treaty country, if any ►

(a) Nature of income	(b) Gross income	(c) Rate of tax (%)	(d) Amount of tax	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest . . . . .				
2 Dividends . . . . .				
3 Rents . . . . .				
4 Royalties . . . . .				
5 Annuities . . . . .				
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting schedule) . . . . .				
7 Gains from sale or exchange of patents, copyrights, etc. . . . .				
8 Fiduciary distributions (attach supporting schedule) . . . . .				
9 Gross transportation income (see instructions) . . . . .		<b>4</b>		
10 Other fixed or determinable annual or periodic gains, profits, and income . . . . .				
.....				
.....				
.....				
<b>11 Total</b> —Enter here and on line 1, page 1 . . . . . ►				
<b>12 Total</b> —Enter here and include on line 6h, page 1 . . . . . ►				

**Additional Information Required** (continued from page 1)

	Yes	No		Yes	No	
<b>M</b> Is the corporation a personal holding company? (See section 542 for definition.) . . . . .			<b>R</b> If the corporation has an NOL for the tax year and is electing under section 172(b)(3) to forego the carryback period, check here . . . . . <input type="checkbox"/>			
<b>N</b> Is the corporation a controlled foreign corporation? (See section 957 for definition.) . . . . .				<b>S</b> Did any individual, partnership, corporation, 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).) . . . . . If "Yes," complete the following:		
<b>O</b> Is the corporation a personal service corporation? (See instructions for definition.) . . . . .						
<b>P</b> Enter tax-exempt interest received or accrued during the tax year (see instructions) ► .....						
<b>Q</b> Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (For rules of attribution, see section 267(c).) . . . . .						
If "Yes," attach a schedule showing (1) name and identifying number 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.			(1) Is the corporation a subsidiary in a parent-subsidiary controlled group? . . . . .			
			(2) Enter the name and identifying number of the parent corporation or other entity with more than 50% ownership ►.....			
			(3) Enter percentage owned ►.....			

**Note:** Additional information is required at the bottom of page 5.

**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 General Instruction M3.

<b>Income</b>	<b>1a</b> Gross receipts or sales _____   <b>b</b> Less returns and allowances _____   <b>c</b> Bal ▶	<b>1c</b>	
	<b>2</b> Cost of goods sold (Schedule A, line 8)	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c)	<b>3</b>	
	<b>4</b> Dividends (Schedule C, line 14)	<b>4</b>	
	<b>5</b> Interest	<b>5</b>	
	<b>6</b> Gross rents	<b>6</b>	
	<b>7</b> Gross royalties	<b>7</b>	
	<b>8</b> Capital gain net income (attach Schedule D (Form 1120))	<b>8</b>	
	<b>9</b> Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797)	<b>9</b>	
	<b>10</b> Other income (see instructions—attach schedule)	<b>10</b>	
	<b>11</b> <b>Total</b> income—Add lines 3 through 10 ▶	<b>11</b>	
<b>Deductions</b> (See instructions for limitations on deductions)	<b>12</b> Compensation of officers (Schedule E, line 4). Deduct only amounts connected with a U.S. business	<b>12</b>	
	<b>13a</b> Salaries and wages _____   <b>b</b> Less jobs credit _____   <b>c</b> Bal ▶	<b>13c</b>	
	<b>14</b> Repairs	<b>14</b>	
	<b>15</b> Bad debts	<b>15</b>	
	<b>16</b> Rents	<b>16</b>	
	<b>17</b> Taxes	<b>17</b>	
	<b>18</b> Interest deduction allowable under Regulations section 1.882-5	<b>18</b>	
	<b>19</b> Charitable contributions (see instructions for 10% limitation)	<b>19</b>	
	<b>20</b> Depreciation (attach Form 4562)	<b>20</b>	
	<b>21</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>21</b>	
	<b>22</b> Balance (subtract line 21 from line 20)	<b>22</b>	
	<b>23</b> Depletion	<b>23</b>	
	<b>24</b> Advertising	<b>24</b>	
	<b>25</b> Pension, profit-sharing, etc., plans	<b>25</b>	
	<b>26</b> Employee benefit programs	<b>26</b>	
	<b>27</b> Other deductions (attach schedule)	<b>27</b>	
	<b>28</b> <b>Total</b> deductions—Add lines 12 through 27 ▶	<b>28</b>	
	<b>29</b> Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)	<b>29</b>	
	<b>30</b> <b>Less:</b> <b>a</b> Net operating loss deduction	<b>30a</b>	
<b>b</b> Special deductions (Schedule C, line 15)	<b>30b</b>		
	<b>30c</b>		
<b>31</b> Taxable income or (loss) — Subtract line 30c from line 29	<b>31</b>		

**Schedule A Cost of Goods Sold** (see instructions)

<b>1</b> Inventory at beginning of year	<b>1</b>	
<b>2</b> Purchases	<b>2</b>	
<b>3</b> Cost of labor	<b>3</b>	
<b>4</b> Additional section 263A costs (see instructions—attach schedule)	<b>4</b>	
<b>5</b> Other costs (attach schedule)	<b>5</b>	
<b>6</b> Add lines 1 through 5	<b>6</b>	
<b>7</b> Inventory at end of year	<b>7</b>	
<b>8</b> <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Section II, line 2.	<b>8</b>	
<b>9a</b> Check all methods used for valuing closing inventory:		
(i) <input type="checkbox"/> Cost		
(ii) <input type="checkbox"/> Lower of cost or market as described in Regulations section 1.471-4 (see instructions)		
(iii) <input type="checkbox"/> Writedown of "subnormal" goods as described in Regulations section 1.471-2(c) (see instructions)		
(iv) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶ _____		
<b>b</b> Check if the LIFO inventory method was adopted this tax year for any goods ▶ <input type="checkbox"/>		
If checked, attach Form 970.		
<b>c</b> If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	<b>9c</b>	
<b>d</b> Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>e</b> Was there any change in determining quantities, cost, or valuations between opening and closing inventory? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," attach explanation.		

**SECTION II** (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 that are subject to the 70% deduction (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80	
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		41.176	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		47.059	
6 Dividends from less-than-20%-owned foreign corporations that are subject to the 70% deduction		70	
7 Dividends from 20%-or-more-owned foreign corporations that are subject to the 80% deduction		80	
8 <b>Total</b> —Add lines 1 through 7. See instructions for limitation			
9 Other dividends from foreign corporations not included on lines 3, 6, and 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))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of a public utility			
14 <b>Total dividends</b> —Add lines 1 through 12. Enter here and on line 4, page 3			
15 <b>Total deductions</b> —Add lines 8 and 13. Enter here and on line 30b, page 3			

**Schedule E Compensation of Officers** (See instructions for line 12, page 3.)

Complete Schedule E only if your total receipts (line 1a plus lines 4 through 10 of Section II, page 3) are \$500,000 or more.

1 (a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					
3 Compensation of officers claimed on Schedule A and elsewhere on this return					
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 3					

**Schedule J Tax Computation** (see instructions)

1 Check if the corporation is a member of a controlled group (see sections 1561 and 1563) <input type="checkbox"/>			
2 If the box on line 1 is checked:			
a Enter the corporation's share of the \$50,000 and \$25,000 taxable income bracket amounts (in that order): (i) \$ _____ (ii) \$ _____			
b Enter the corporation's share of the additional 5% tax (not to exceed \$11,750) \$ _____			
3 Income tax. Check this box if the corporation is a qualified personal service corporation (see page 13 of the instructions) <input type="checkbox"/>			3
4a Foreign tax credit (attach Form 1118)	4a		
b Credit for fuel produced from a nonconventional source	4b		
c Orphan drug credit (attach Form 6765)	4c		
d General business credit. Enter here and check which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 6765 <input type="checkbox"/> Form 8586 <input type="checkbox"/> Form 8830 <input type="checkbox"/> Form 8826	4d		
e Credit for prior year minimum tax (attach Form 8827)	4e		
5 <b>Total Credits</b> —Add lines 4a through 4e			5
6 Subtract line 5 from line 3			6
7 Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611			7
8a Alternative minimum tax (attach Form 4626)			8a
b Environmental tax (attach Form 4626)			8b
9 <b>Total tax under section 882(a)</b> . Add lines 6 through 8b. Enter here and on line 2, page 1.			9

**SECTION III.—Branch Profits Tax and Tax on Excess Interest** (see instructions)

**Part I—Branch Profits Tax**

<b>1</b>	Enter the amount from line 29, Section II, page 3 . . . . .	<b>1</b>		
<b>2</b>	Enter total amount of adjustments to arrive at effectively connected earnings and profits. See instructions for types of adjustments as well as exceptions for certain types of income included in effectively connected taxable income but not taken into account when computing effectively connected earnings and profits, and the treatment of deductions apportioned to that income. Attach a schedule showing the nature and amount of these adjustments. . . . .	<b>2</b>		
<b>3</b>	Effectively connected earnings and profits. Combine line 1 and line 2 and enter the result here. Attach a historical summary (see instructions for reporting requirements). If you are a foreign insurance company, see the regulations under section 884 for a special rule for the computation of effectively connected earnings and profits. If the special rule applies, attach a schedule showing the computation. . . . .	<b>3</b>		
<b>4a</b>	Enter U.S. net equity at the end of the current tax year and attach schedule (see instructions)	<b>4a</b>		
<b>4b</b>	Enter U.S. net equity at the end of the prior tax year and attach schedule (see instructions) .	<b>4b</b>		
<b>4c</b>	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 . . . . .	<b>4c</b>		
<b>4d</b>	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b and enter the result here . . . . .	<b>4d</b>		
<b>4e</b>	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 . . . . .	<b>4e</b>		
<b>5</b>	Dividend equivalent amount. If an amount is entered on line 4c, subtract that amount from line 3 and enter the result here. Enter -0- if the result is equal to or less than zero. If no increase is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here. Attach a historical summary of dividend equivalent amounts for each tax year beginning after 1986 . . . . .	<b>5</b>		
<b>6</b>	Branch profits tax. Multiply the amount on line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. See instructions for: the requirements for qualification for treaty benefits; the definition of qualified resident; and special rules for foreign corporations that have completely terminated their U.S. trade or business during the tax year. If treaty benefits apply, attach a statement explaining why the corporation is a qualified resident or otherwise qualifies for treaty benefits and describe the benefits that apply. <b>Also complete Item U below</b> . . . . .	<b>6</b>		

**Part II—Computation of Tax on Excess Interest**

<b>7</b>	Enter the interest allowable as a deduction under Regulations section 1.882-5 (line 18, Section II, page 3)	<b>7</b>		
<b>8</b>	Enter the interest paid by the foreign corporation's U.S. trade or business (other than nondeductible interest). (See instructions for definition.) 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"/> . . . . .	<b>8</b>		
<b>9a</b>	Excess interest. Subtract line 8 from line 7. Enter -0- if the result is equal to or less than zero	<b>9a</b>		
<b>9b</b>	If the foreign corporation is a bank, enter the amount of excess interest treated as interest on deposits. Otherwise, enter -0- . . . . .	<b>9b</b>		
<b>9c</b>	Subtract line 9b from line 9a . . . . .	<b>9c</b>		
<b>10</b>	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). Enter here and include on line 3, page 1. (If treaty rate applies, attach a statement explaining why the corporation is a qualified resident or otherwise qualifies for treaty benefits.) <b>Also complete Item U below</b> . . . . .	<b>10</b>		

**Additional Information Required** (continued from page 2)

<b>T</b>	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to a complete termination of all U.S. trades or businesses, the tax-free liquidation or reorganization of a foreign corporation, or the tax-free incorporation of a U.S. trade or business? . . . . .	<b>Yes</b>	<b>No</b>
<b>U</b>	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," enter the treaty country ..... and article(s) .....

Attach the statement required by Regulations section 301.6114-1(d) and write "Section 6114 Treaty Position Taken" across the top margin of page 1 of the form.

**Note:** Failure to disclose a treaty-based return position may result in a penalty of \$10,000 (see section 6712).

**Additional schedules to be completed with respect to Section II or Section III (see instructions)**

<b>Schedule L</b>	<b>Balance Sheets</b>	<b>Beginning of tax year</b>		<b>End of tax year</b>	
		(a)	(b)	(c)	(d)
	<b>ASSETS</b>				
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 . . . . .				
9	Other investments (attach schedule)				
10a	Buildings and other fixed 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 schedule) . . . . .				
15	<b>Total assets</b> . . . . .				
	<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
16	Accounts payable . . . . .				
17	Mtges., notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)				
19	Loans from stockholders . . . . .				
20	Mtges., notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule) . . . . .				
22	Capital stock: a Preferred stock . . . . .				
	b Common stock . . . . .				
23	Paid-in or capital surplus . . . . .				
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated . . . . .				
26	Less cost of treasury stock . . . . .	( )		( )	
27	<b>Total liabilities and stockholders' equity</b>				

**Schedule M-1 Reconciliation of Income or (Loss) per Books With Income per Return (You are not required to complete this schedule if the total assets (line 15, column (d), above) are less than \$25,000.)**

1	Net income (loss) per books . . . . .		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax . . . . .		a	Tax-exempt interest \$ . . . . .	
3	Excess of capital losses over capital gains				
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):	
			a	Depreciation . . . . \$ . . . . .	
5	Expenses recorded on books this year not deducted on this return (itemize):		b	Contributions carryover \$ . . . . .	
a	Depreciation . . . . \$ . . . . .				
b	Contributions carryover \$ . . . . .		9	Add lines 7 and 8 . . . . .	
c	Travel and entertainment \$ . . . . .		10	Income (line 29, page 3)—line 6 less line 9 . . . . .	
6	Add lines 1 through 5 . . . . .				

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 25 above) (You are not required to complete this schedule if the total assets (line 15, column (d), above) are less than \$25,000.)**

1	Balance at beginning of year . . . . .		5	Distributions: a Cash . . . . .	
2	Net income (loss) per books . . . . .			b Stock . . . . .	
3	Other increases (itemize): . . . . .			c Property . . . . .	
			6	Other decreases (itemize): . . . . .	
4	Add lines 1, 2, and 3 . . . . .		7	Add lines 5a through 6 . . . . .	
			8	Balance at end of year (line 4 less line 7)	