

**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 2009**



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Department of the Treasury  
**Internal Revenue Service**  
[www.irs.gov](http://www.irs.gov)

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TEST PACKAGE CHANGE PAGE**

**Updates to Test Scenarios (10-29-2009)**

**The changes identified below have been incorporated into each individual test scenario in this package.**

**Form 1120 Test Scenario #1**

1. Form 8861 is obsolete for tax year 2009.
2. Form 3800, line 1b is zero, lines 2, 4, 8, 19a, 19b, 27 are changed to 7,000, lines 29b, 30, and 31 are changed to 9,850
3. Form 5884, added line 1b, 14,875 for wages and 5,950 for 40% of wages, changed lines 2, 4, 6, and 10 to 9,850

**Form 1120 Test Scenario #2**

1. Form 1120, Schedule M-2
  - line 2 change to 80,224,706
  - line 3 change to 7,283,986
  - Consolidated Schedules for Schedule M-2 at the beginning of the test scenario changed for line 2 and 3
  - Attachment 10, Form 1120, Schedule M-2, Line 3 - changed amounts on the schedule
2. Form 1120, Consolidated Schedule D
  - Part II, Line 6 – change how the stocks were reported for columns b thru f
3. Form 1120, Consolidated Schedule M-3
  - Line 23b changed to 207,765 for column b and d
  - Line 23c changed to (18,570) for column b and d
4. Form 1120, Schedule M-3 for Acme Food Corp
  - Line 23b remove amount in column b and d
  - Line 23c changed to (18,570) in column b and d
5. Form 851, Part I
  - For Corp 1 change amount to 10,000,000
  - For Corp 2 change amount to 5,132,650
6. Form 5471, Schedule M for Foreign Corporation #1, change functional currency to Uruguay Peso
7. Form 5471, Schedule M for Foreign Corporation #2, change functional currency to British Pound
8. Form 5471, Schedule M for Foreign Corporation #3, change functional currency to Canadian Dollar

### Form 1120 Test Scenario 3

1. Form 1120, Schedule E will be updated for TY 2010 to include compensation of officers as required in the instructions if receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.
2. Name Control at the bottom of page 1 of the return information should be changed to ANYW.
3. Form 5471, Schedule M, add functional currency – British Pound .6761
4. Form 5471, Schedule O, Part II, Section C, column a – change the name of the shareholders to Anywork Finance Incorporated for both entries.

### Form 1120S Test Scenario 4

1. Attachment 11, Form 1120S, Sch M-2, Line 5a – change Miscellaneous to Section 179 Deduction and amount to 11,463, change amount for total to 11,949
2. Form 1120S, Schedule M-2
  - Line 5 change amount to 11,949
  - Line 6 change amount to 108,091
  - Line 8 change amount to 72,104
3. Form 4562, Part IV, Line 22, change amount to 1,019

### Form 1120S Test Scenario 5

1. Add new Attachment *ItemizedOtherDeductionsSchedule3* to list of Attachments
2. New Attachment 3 with information on *ItemizedOtherDeductionsSchedule3*
3. Renumbered Attachments 3 through 8 to 4 through 9
4. Attachment 9 changed amount for Other Deductions to 502,369 and Total to 584,756
5. Form 1120S
  - Line 1a change amount to 11,468,259
  - Line 1c change amount to 11,468,259
  - Line 14 change amount to 6,726
  - Schedule K, Line 12d change type to S
  - Schedule M-2, line 5 change amount to 584,756
  - Schedule M-2, line 5 change amount to 176,991
  - Schedule M-2, line 8 change amount to 1,590,791
6. Schedule K-1, Line 12 change code to S for both K-1's
7. Form 4562, Part IV, line 22 change amount to 6,726

### Form 1120S Test Scenario 6

1. Attachment 4 and Attachment 5 information was changed
2. Form 1120S, Schedule K, line 12d change type to S
3. Schedule K-1, line 12 change code to S for amount 320,210 and H for amount 340

## **ASSURANCE TESTING TAX YEAR 2009**

### **Forms 1120, 1120S, 1120-F and 7004**

#### **Who must test?**

Software developers must perform the tests in this Test Package before being accepted into the electronic filing program for the 2010 (Tax Year 2009) filing season. Anyone who plans to transmit using approved software must perform a communications test and be accepted.

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. Refer to [irs.gov](http://irs.gov). e-services – Online Tools for Tax Professionals for On-Line Application procedures.

#### **Software Developers**

Software developers will be assigned a Test ETIN to be used for software testing. This test ETIN will remain in test status, and will not be moved to a production status. This allows a developer to test year round.

#### **Transmitters**

The ETIN assigned in the application process must be included in each message. The ETIN for transmitters will be set to “Test” until the transmitter passes required communication testing with the IRS, at which time the ETIN will be moved to “Production” status. A transmitter may then request a Test ETIN, which can be used to continue testing once the original ETIN has been moved to Production status. If a transmitter fails to revise its IRS e-file application to indicate it will be transmitting using the Modernized e-File (MeF) Internet XML transmission method, and/or fails to check the appropriate MeF form types (1120, 990, 1065, etc.), its 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; otherwise, the message will be rejected.

## PASSWORDS/STRONG AUTHENTICATION

### 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. The same password must be used whether a transmitter sends returns to the testing and/or production system.

### 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 their 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 5.0 or later, or MeF Header.xsd file containing the string 'AppSysID').

Strong Authentication is the preferred method of authentication, but has not been made mandatory at this time; however, users need to prepare as the IRS will require Strong Authentication in the near future. It is strongly suggested that you start testing and using certificates as soon as possible. It is recommended that a new ATS client be added for developing and testing digital signature code for MeF processing prior to converting existing client applications over to use strong authentication.

**Note: MeF was scheduled to stop supporting passwords after December 2008 and require all A2A systems use certificates for authentication in January 2009. This change was not implemented. Passwords will continue to be accepted until IRS notifies transmitters that certificates must be used.**

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 that will be developed in the future, and also to any pre-existing client code that doesn't currently use digital signatures to sign SOAP messages. 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 and Mid-Sized Business (LMSB) website on [irs.gov](http://irs.gov) for additional information.

A2A transmitter(s) must also enroll the system(s) that will be used to conduct business with MeF to obtain a systemID. If a transmitter and/or system(s) are not enrolled, the transmitter will not be able to transmit through A2A.

**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 can be found on [irs.gov](http://irs.gov).

## **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.

Software developers are not required, but we strongly recommend that you use the ATS system to retest when there are schema changes (minor or major).

## **WHAT IS TESTED?**

The test package for the 2009 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. 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 assistants will not review Forms 1120L and 1120PC, but will ensure that the returns are accepted and pass all validations.

Test returns include a limited number of forms and schedules that may be attached to corporate returns. It is not possible to represent all possible conditions in these tests; therefore, once a Software Developer has passed the tests, it may want to test additional conditions appropriate to its client base. Predefined EINs, Name Controls, Tax Period and Form types must be used, as described in Exhibit 3.

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 for which an extension can be filed, as listed on Form 7004. These EINs must be used for testing other form types.

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.

## **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: <http://www.w3.org/XML/>
- W3C XML Schema Home Page: <http://www.w3.org/XML/Schema>
- XML Spy: XML Editor from Altova: XMLSpy - Apache Xerces parser toolkit: <http://xml.apache.org/>
- Microsoft Core XML Services: Download details: MSXML 4.0 Service Pack 2 (Microsoft XML Core Services) <http://msdn2.microsoft.com/en-us/xml/Bb190622.aspx>

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)

## **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 be used when submitting returns. Note: Vendors need a new softwareID for each tax year and each tax package they support.



## 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. The complete form must be tested, 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.

### Special Instructions for Consolidated Corporate Returns

MeF requires tax preparation software approved for electronic filing to use IRS forms for reporting data for each subsidiary return. In addition to 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. Tax preparation software must allow taxpayers to report Eliminations and Adjustments as a separate “stacked return”. 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 reviewed all of the forms (and instructions) that may be attached to the corporate forms and identified every instance where taxpayers are required to attach supporting data. IRS provided structured formats to software developers or provided 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. Taxpayers are encouraged to discuss available options with their software developer early 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 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), etc.).

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

**Attachment 1, Form 1120, 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	50,578,008	-59,869		50,637,877
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
<b>TOTAL</b>	<b><u>50,072,270</u></b>	<b>-475,221</b>		<b>50,547,491</b>

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 not have an attachment for Other Income since they do not have an entry on Line 10 of the subsidiary Form 1120.

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 Corp	11-0000013	Sales	8,770
Acme Food Corp	11-0000013	Exchange Gain/Loss realized	-92,364
Acme Food Corp	11-0000013	Partnership Income/Loss	50,637,877
Acme Food Corp	11-0000013	Miscellaneous Income	-6,792
Acme Food Corp	11-0000013	Total	50,547,491

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
Acme Food Corp	11-0000013	Sales	8,770
Acme Food Corp	11-0000013	Exchange Gain/Loss realized	-92,364
Acme Food Corp	11-0000013	Partnership Income/Loss	50,637,877
Acme Food Corp	11-0000013	Miscellaneous Income	-6,792
Hide 'N Seek Foods, Inc.	11-0000002	Total	50,072,270

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
Acme Food Corp	11-0000013	Total Other Income	50,547,491
Hide 'N Seek Foods, Inc.	11-0000002	Consolidated Total	50,072,270

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	50,578,008
Hide 'N Seek Foods	11-0000002	Miscellaneous Income	149,354
Hide 'N Seek Foods	11-0000002	Interco Consulting Fees	1,448,935

## **FEDERAL/STATE TESTING FOR FORMS 1120/1120S**

For Tax Year 2009, there will not be a separate State ATS. Full ATS for both transmitters and states will be available on November 2, 2009. 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. Federal and State returns may be transmitted through A2A or IFA. States must retrieve state returns through A2A.

## **SIGNATURE REQUIREMENTS**

Please refer to Publication 4164 for the current guidelines for electronic signatures.

## **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 On-Line Provider or transmitting its own return. 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. This authorization is made on Form 8879-C/Form 8879-S/Form 8879-I.

When the Practitioner PIN method is used, the following fields must be entered, or a return will be rejected:

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

## **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. The signature option "Binary Attachment 8453 Signature Document" must be identified in the Return Header. When this option is chosen, the taxpayer, and ERO if applicable, must sign the paper Form 8453. The signed Form 8453-C/Form 8453-S/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."

## **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.

## **LIMITATION OF THE ATS SYSTEM**

The MeF Assurance Testing System was not designed for external stakeholders to perform stress or load testing. ATS is not configured exactly the same as the MeF Production system. Therefore, when testing in the ATS environment, a tester should not expect the same response time as it will experience in the Production environment, especially as relates to performance or load testing. This is true whether a stakeholder is testing a single extremely large return in one transmission, many large returns in one transmission, or a large number of concurrent transmissions.

## **COMMUNICATIONS TEST FOR THE e-file SYSTEM**

IRS allows two means of transmission for MeF: Internet Filing Application, and Application to Application. If you are a Transmitter using accepted software, you must complete an error-free communications test by transmitting five returns. A transmitter that passed the communications test and wants to continue testing must request a test ETIN.

- If you will be transmitting returns through IFA, you must perform the communications test through IFA.
- If you will be transmitting returns through A2A, you must perform the communications test through A2A.
- If you will be transmitting through both portals, communications tests must be performed through both systems.

**NOTE: A Software Developer, who will not transmit, need not perform a communications test.**

## **LARGE TAXPAYERS COMMUNICATIONS TEST**

The first year a Large Taxpayer that files its own return participates in corporate e-file, it must perform a communications test through the channel it will use to submit its return for production. Refer to the IRS e-file for Large Taxpayers Filing their Own Corporate Income Tax Return posted on the [irs.gov](http://irs.gov) website.

**NOTE: Publication 4162, Modernized e-File (MeF) Test Package has been developed using the most current draft forms and schedules available at the time of this publishing. Please be aware that late legislation could impact the content of these scenarios and related schemas. Software developers are not required, but 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](http://www.irs.gov) at:

<http://www.irs.gov/efile/article/0,,id=171946,00.html>

### **EXHIBIT 2: Foreign Country Codes Table**

The Foreign Country Code list can be found on [irs.gov](http://www.irs.gov) at:

<http://www.irs.gov/efile/article/0,,id=175595,00.html>

### **EXHIBIT 3: List of valid EINs and Name Controls Tables**

### **Exhibit 4: Tax Year 2009 Form 1120 Test Scenarios**

### **Exhibit 5: Tax Year 2009 Form 1120S Test Scenarios**

### **Exhibit 6: Tax Year 2009 Form 1120-F Test Scenario**

### **Exhibit 7: Tax Year 2009 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**

<b><u>EIN</u></b>	<b><u>Name Control</u></b>	<b><u>Tax Period Ending Month</u></b>	<b><u>Type of Extension</u></b>
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**

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

**Table 4 Other Forms**

<b><u>EIN</u></b>	<b><u>Name Control</u></b>
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 2009 Form 1120 Test Scenarios**

**Form 1120 Test Scenario 1**

**Form 1120 Test Scenario 2**

**Form 1120 Test Scenario 3**

## **Form 1120 Test Scenario 1**

**FORM 1120 TEST SCENARIO 1**

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

The changes on the draft dated 06/26/2009 for Schedule O (Rev.12-2009) are not reflected in the first set of schemas for TY 2009. These changes may need to be tested at a later date.

**ATTACHMENTS:**

ItemizedOtherIncomeSchedule  
ItemizedOtherDeductionsSchedule  
ItemizedAdditionalSection263ACostsSchedule  
ItemizedOtherCostsSchedule  
ItemizedOtherCurrentAssetsSchedule  
ItemizedOtherInvestmentsSchedule  
ItemizedOtherCurrentLiabilitiesSchedule  
ItemizedOtherLiabilitiesSchedule  
ItemizedOtherIncreasesSchedule  
ItemizedOtherDecreasesSchedule  
OtherExpenseDeductionItemsWithDifferencesSchedule

**BINARY ATTACHMENTS:** Scanned Form 8453-C (8453 Signature Document)

**HEADER INFO:** not on the actual return

**MultipleSoftwarePackagesUsed:** Yes

**Originator:** EFIN: Self-select  
Type: ERO  
PractitionerPIN: None  
PIN Entered by – N/A

**Signature Option:** Binary Attachment 8453 Signature Document

**Officer:** Name: Roger Rabbit  
Title: Chief Executive Officer  
Taxpayer PIN: Self-Select  
Phone: 703-555-1515  
Email Address: roger.rabbit@help.com  
Date Signed: 01/25/10

**Preparer:** Name: Johnny Appleseed  
Email Address: [Johnny.appleseed@help.com](mailto:Johnny.appleseed@help.com)  
Date Prepared: 01/20/10

**Name Control:** HELP

**IRS PAYMENT:** N/A

**NOTE: Additional information for Scenario # 1 to support Form 1120, Schedule O.**

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.

**Details for attachments to Form 1120****Attachment 1, Form 1120, Line 10, Other Income** (*ItemizedOtherIncomeSchedule*)

Income from Partnerships	<u>375,018,745</u>
<b>Total</b>	<b><u>375,018,745</u></b>

**Attachment 2, Form 1120, 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	<u>112,203,275</u>
<b>Total</b>	<b><u>229,321,851</u></b>

**Attachment 3, Form 1120, Sch A, Line 4, Additional section 263A costs** (*ItemizedAdditionalSection263ACostsSchedule*)

Administrative costs	<u>19,676</u>
<b>Total</b>	<b><u>19,676</u></b>

**Attachment 4, Form 1120, Sch A, Line 5, Other Costs** (*ItemizedOtherCostsSchedule*)

Allocation of Cost of Goods Sold	2,974
Cost of Service	<u>50,804</u>
<b>Total</b>	<b><u>53,778</u></b>

**Attachment 5, Form 1120, Sch L, Line 6(b) & (d), Other current assets** (*ItemizedOtherCurrentAssetsSchedule*)

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

# Form 1120 Test Scenario 1

Help For All, Inc.

11-0000001

## Attachment 6, Form 1120, Sch L, Line 9(b) & (d), Other investments (*ItemizedOtherInvestmentsSchedule*)

	<b>Beginning</b>	<b>Ending</b>
Investments in Affiliates	<u>1,170,917,682</u>	<u>1,230,810,633</u>
<b>Total</b>	<b><u>1,170,917,682</u></b>	<b><u>1,230,810,633</u></b>

## Attachment 7, Form 1120, Sch L, Line 18(b) & (d), Other current liabilities (*ItemizedOtherCurrentLiabilitiesSchedule*)

	<b>Beginning</b>	<b>Ending</b>
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	<u>219,144,766</u>	<u>181,956,145</u>
<b>Total</b>	<b><u>829,763,902</u></b>	<b><u>470,253,285</u></b>

## Attachment 8, Form 1120, Sch L, Line 21(b) & (d), Other Liabilities (*ItemizedOtherLiabilitiesSchedule*)

	<b>Beginning</b>	<b>Ending</b>
Deferred Compensation	<u>962,818,384</u>	<u>1,173,826,771</u>
<b>Total</b>	<b><u>962,818,384</u></b>	<b><u>1,173,826,771</u></b>

## Attachment 9, Form 1120, Sch M-2, Line 3, Other increases (*ItemizedOtherIncreasesSchedule*)

Miscellaneous Other Increases	<u>1,804,817,786</u>
<b>Total</b>	<b><u>1,804,817,786</u></b>

## Attachment 10, Form 1120, Sch M-2, Line 6, Other decreases (*ItemizedOtherDecreasesSchedule*)

Other Decreases	<u>882,718,261</u>
<b>Total</b>	<b><u>882,718,261</u></b>

## Attachment 11, Schedule M-3, Part III, Line 35, Other Expense Items with Differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

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

<b>Form 1120</b> Department of the Treasury Internal Revenue Service		<b>U.S. Corporation Income Tax Return</b> For calendar year 2009 or tax year beginning _____, 2009, ending _____, 20____ <b>▶ See separate instructions.</b>				OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2009</div>	
<b>A Check if:</b> 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"/>		<b>Use IRS label. Otherwise, print or type.</b> Name <b>Help For All, Inc.</b> Number, street, and room or suite no. If a P.O. box, see instructions. <b>31 Any Street</b> City or town, state, and ZIP code <b>Anytown, MD 20901</b>		<b>B Employer identification number</b> <b>11-0000001</b> <b>C Date incorporated</b> <b>5/30/1983</b> <b>D Total assets (see instructions)</b> <b>\$ 3,751,608,959</b>		<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change	
<b>Income</b>	1a Gross receipts or sales <b>684,525</b>		b Less returns and allowances		c Bal ▶		1c <b>684,525</b>
	2 Cost of goods sold (Schedule A, line 8)						2 <b>219,245</b>
	3 Gross profit. Subtract line 2 from line 1c						3 <b>465,280</b>
	4 Dividends (Schedule C, line 19)						4
	5 Interest						5 <b>8,018,387</b>
	6 Gross rents						6 <b>265,386</b>
	7 Gross royalties						7
	8 Capital gain net income (attach Schedule D (Form 1120))						8 <b>11,802,202</b>
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)						9
	10 Other income (see instructions—attach schedule)						10 <b>375,018,745</b>
	11 <b>Total income.</b> Add lines 3 through 10						11 <b>395,570,000</b>
<b>Deductions (See instructions for limitations on deductions.)</b>	12 Compensation of officers (Schedule E, line 4)						12 <b>1,000,000</b>
	13 Salaries and wages (less employment credits)						13 <b>6,753,221</b>
	14 Repairs and maintenance						14 <b>225,729</b>
	15 Bad debts						15
	16 Rents						16
	17 Taxes and licenses						17 <b>7,621,914</b>
	18 Interest						18 <b>2,716,219</b>
	19 Charitable contributions						19
	20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)						20 <b>8,961,357</b>
	21 Depletion						21
	22 Advertising						22
	23 Pension, profit-sharing, etc., plans						23 <b>25,701</b>
	24 Employee benefit programs						24 <b>5,149</b>
	25 Domestic production activities deduction (attach Form 8903)						25
	26 Other deductions (attach schedule)						26 <b>229,321,851</b>
	27 <b>Total deductions.</b> Add lines 12 through 26						27 <b>256,631,141</b>
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11						28 <b>138,938,859</b>
29 <b>Less: a</b> Net operating loss deduction (see instructions)		29a				29c	
b Special deductions (Schedule C, line 20)		29b				29c	
<b>Tax, Refundable Credits, and Payments</b>	30 <b>Taxable income.</b> Subtract line 29c from line 28 (see instructions)						30 <b>138,938,859</b>
	31 <b>Total tax</b> (Schedule J, line 10)						31 <b>48,611,751</b>
	32a 2008 overpayment credited to 2009		32a				
	b 2009 estimated tax payments		32b <b>48,650,000</b>				
	c 2009 refund applied for on Form 4466		32c ( )				
	d Bal ▶		32d <b>48,650,000</b>				
	e Tax deposited with Form 7004				32e		
	f Credits: (1) Form 2439 (2) Form 4136				32f		
	g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c				32g		32h <b>48,650,000</b>
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>						33
	34 <b>Amount owed.</b> If line 32h is smaller than the total of lines 31 and 33, enter amount owed						34
35 <b>Overpayment.</b> If line 32h is larger than the total of lines 31 and 33, enter amount overpaid						35 <b>38,249</b>	
36 Enter amount from line 35 you want: <b>Credited to 2010 estimated tax</b> ▶ <b>38,249</b> <b>Refunded</b> ▶						36	
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.							
<b>Sign Here</b> 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					
<b>Paid Preparer's Use Only</b> Preparer's signature _____ Date _____ Firm's name (or yours if self-employed), address, and ZIP code <b>Electronic Tax Filers, Inc.</b> <b>100 Efile Drive, Anytown, TX 77287</b>		Check if self-employed <input checked="" type="checkbox"/> Preparer's SSN or PTIN <b>999-06-0007</b> EIN <b>11-0000011</b> Phone no. <b>512-555-1212</b>					



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

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	<b>Total.</b> Add lines 1 through 5	6	313,921
7	Inventory at end of year	7	94,676
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2	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 percentage (or amounts) 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

**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 <b>Total.</b> 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 <b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4			
20 <b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

**Schedule E Compensation of Officers** (see instructions for page 1, line 12)**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(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	
1 <b>Robert Fleece</b>	<b>123-45-6789</b>	<b>100</b> %	<b>10</b> %	%	<b>1,000,000</b>
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					<b>1,000,000</b>
3 Compensation of officers claimed on Schedule A and elsewhere on return					
4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12					<b>1,000,000</b>

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

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input checked="" 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 29		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	<b>Total credits.</b> 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	
9	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 schedule)		9	
10	<b>Total tax.</b> Add lines 7 through 9. Enter here and on page 1, line 31		10	48,611,751

**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. ▶ 313000		
b	Business activity ▶ Textile		
c	Product or service ▶ Textile		
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 ▶		✓
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)		✓
5	At the end of the tax year, did the corporation:	Yes	No
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).		✓

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

**Schedule K** *Continued*

- 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).

(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 . . . . . ☐
- 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 . . . . . ☐
- 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 1a 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. ► \$ \_\_\_\_\_

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
<b>1</b> Cash . . . . .			940,348,325		375,724,013
<b>2a</b> Trade notes and accounts receivable . . . . .		1,675,642		115,679,010	
<b>b</b> Less allowance for bad debts . . . . .	( 2,000		1,673,642	( 2,083	115,676,927
<b>3</b> Inventories . . . . .			75,770		94,676
<b>4</b> U.S. government obligations . . . . .					
<b>5</b> Tax-exempt securities (see instructions) . . . . .					
<b>6</b> Other current assets (attach schedule) . . . . .			6,272,210		5,201,156
<b>7</b> Loans to shareholders . . . . .					
<b>8</b> Mortgage and real estate loans . . . . .					
<b>9</b> Other investments (attach schedule) . . . . .			1,170,917,682		1,230,810,633
<b>10a</b> Buildings and other depreciable assets . . . . .	320,264,517			346,364,576	
<b>b</b> Less accumulated depreciation . . . . .	( 115,865,855		204,398,662	( 138,886,967	207,477,609
<b>11a</b> Depletable assets . . . . .					
<b>b</b> Less accumulated depletion . . . . .	( )			( )	
<b>12</b> Land (net of any amortization) . . . . .					
<b>13a</b> Intangible assets (amortizable only) . . . . .	2,050,521,992			2,078,314,078	
<b>b</b> Less accumulated amortization . . . . .	( 257,037,784		1,793,484,208	( 261,690,133	1,816,623,945
<b>14</b> Other assets (attach schedule) . . . . .					
<b>15</b> Total assets . . . . .			4,117,170,499		3,751,608,959
<b>Liabilities and Shareholders' Equity</b>					
<b>16</b> Accounts payable . . . . .			22,075,720		20,596,725
<b>17</b> Mortgages, notes, bonds payable in less than 1 year . . . . .					
<b>18</b> Other current liabilities (attach schedule) . . . . .			829,763,902		470,253,285
<b>19</b> Loans from shareholders . . . . .					
<b>20</b> Mortgages, notes, bonds payable in 1 year or more . . . . .					
<b>21</b> Other liabilities (attach schedule) . . . . .			962,818,384		1,173,826,771
<b>22</b> Capital stock: <b>a</b> Preferred stock . . . . .	308,500,000			308,500,000	
<b>b</b> Common stock . . . . .	17,680,774		326,180,774	17,513,891	326,013,891
<b>23</b> Additional paid-in capital . . . . .			675,611,707		675,611,707
<b>24</b> Retained earnings—Appropriated (attach schedule) . . . . .					
<b>25</b> Retained earnings—Unappropriated . . . . .			1,300,720,012		1,085,306,580
<b>26</b> Adjustments to shareholders' equity (attach schedule) . . . . .					
<b>27</b> Less cost of treasury stock . . . . .		( )		( )	
<b>28</b> 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

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

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

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

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

OMB No. 1545-0123

Name

Employer identification number (EIN)

**Help For All, Inc.****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?
- 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)?
- 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)?
- 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?
- 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?
- 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.
- 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?
- 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?
- 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?
- 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)(ii)(C)?
- 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.

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see 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.

▶ See separate instructions.

OMB No. 1545-0123

**2009**

Name

Help For All, Inc.

Employer identification number

11-0000001

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1 10,000 Shares of XYZ Co	01/15/2009	12/15/2009	20,000,000	8,197,798	11,802,202
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				2	
3 Short-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .				3	
4 Unused capital loss carryover (attach computation) . . . . .				4	( )
5 Net short-term capital gain or (loss). Combine lines 1 through 4 . . . . .				5	11,802,202

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

6					
7 Enter gain from Form 4797, line 7 or 9 . . . . .				7	
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				8	
9 Long-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .				9	
10 Capital gain distributions (see instructions) . . . . .				10	
11 Net long-term capital gain or (loss). Combine lines 6 through 10 . . . . .				11	

**Part III Summary of Parts I and II**

12 Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11) . . . . .	12	11,802,202
13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5) . . . . .	13	
14 Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV . . . . .	14	11,802,202

**Note.** If losses exceed gains, see **Capital losses** in the instructions.**Part IV Alternative Tax for Corporations with Qualified Timber Gain. Complete Part IV only if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.**

15 Enter qualified timber gain (as defined in section 1201(b)(2)) . . . . .	15		
16 Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return . . . . .	16		
17 Enter the smallest of: (a) the amount on line 15; (b) the amount on line 16; or (c) the amount on Part III, line 13 . . . . .	17		
18 Multiply line 17 by 15% . . . . .	18		
19 Subtract line 13 from line 16. If zero or less, enter -0- . . . . .	19		
20 Enter the tax on line 19, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed . . . . .	20		
21 Add lines 17 and 19 . . . . .	21		
22 Subtract line 21 from line 16. If zero or less, enter -0- . . . . .	22		
23 Multiply line 22 by 35% . . . . .	23		
24 Add lines 18, 20, and 23 . . . . .	24		
25 Enter the tax on line 16, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed . . . . .	25		
26 Enter the smaller of line 24 or line 25. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return . . . . .	26		

**SCHEDULE G  
(Form 1120)**Department of the Treasury  
Internal Revenue Service**Information on Certain Persons Owning the  
Corporation's Voting Stock**

▶ Attach to Form 1120.

OMB No. 1545-0123

**2009**

Name

Employer identification number (EIN)

[Help For All, Inc.](#)**11****0000001**

**Part I** **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).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
<b>Games Anonymous</b>	<b>11-0000027</b>	<b>Corp</b>	<b>US</b>	<b>50%</b>

**Part II** **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate 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).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock



**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.  
▶ See separate instructions.

OMB No. 1545-0123

**2009**

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 01/01/2009 Ending 12/31/2009

**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   

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	<b>4a</b> <span style="color: blue;">67,250,945</span>
<b>b</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) _____	
<b>5a</b> Net income from nonincludible foreign entities (attach schedule)	<b>5a</b> ( )
<b>b</b> Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	<b>5b</b> ( )
<b>6a</b> Net income from nonincludible U.S. entities (attach schedule)	<b>6a</b> ( )
<b>b</b> Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	<b>6b</b> ( )
<b>7a</b> Net income (loss) of other includible foreign disregarded entities (attach schedule)	<b>7a</b> ( )
<b>b</b> Net income (loss) of other includible U.S. disregarded entities (attach schedule)	<b>7b</b> ( )
<b>c</b> Net income (loss) of other includible entities (attach schedule)	<b>7c</b> ( )
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	<b>8</b> ( )
<b>9</b> Adjustment to reconcile income statement period to tax year (attach schedule)	<b>9</b> ( )
<b>10a</b> Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	<b>10a</b> ( )
<b>b</b> Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	<b>10b</b> ( )
<b>c</b> Other adjustments to reconcile to amount on line 11 (attach schedule)	<b>10c</b> ( )
<b>11</b> <b>Net income (loss) per income statement of includible corporations.</b> Combine lines 4 through 10	<b>11</b> <span style="color: blue;">67,250,945</span>

**Note.** Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.

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



# Form 1120 Test Scenario 1

Schedule M-3 (Form 1120) 2009

Page **2**

Name of corporation (common parent, if consolidated return) <b>Help For All, Inc.</b>		Employer identification number <b>11-0000001</b>
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 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 details)				
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 details)				
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 schedule)				
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 36)	(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.

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 . . . . .	8,033,864	927,493		8,961,357
31 Depreciation . . . . .				
32 Bad debt expense . . . . .				
33 Corporate owned life insurance premiums . . . . .				
34 Purchase versus lease (for purchasers and/or lessees) . . . . .				
35 Other expense/deduction items with differences (attach schedule) . . . . .	72,295,630	47,304,279	(16,350)	119,583,559
36 <b>Total expense/deduction items.</b> Combine lines 1 through 35. 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 O  
(Form 1120)**(Rev. December 2009)  
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.  
▶ See separate instructions.

OMB No. 1545-0123

Name

Employer identification number

Help For All, Inc.

11-0000001

**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 ☐ Voluntary
  - b ☐ Involuntary
- 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 under section 1561. Check the applicable box(es) (see instructions).
- a ☒ The corporation will determine its tax liability by applying the maximum tax rate under 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 group's section 11(b)(1) additional tax.
  - c ☐ The corporation has a short tax year that does not include December 31.

# Form 1120 Test Scenario 1

## Part II Taxable Income Apportionment (See instructions)

**Caution:** Each total in Part II, column (g) for each component member must agree with 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	200912	0	0	0	138,938,859	138,938,859
2 <u>Games Anonymous</u>	11-0000027	200912	0	0	0	50,385	50,385
3 .....							
4 .....							
5 .....							
6 .....							
7 .....							
8 .....							
9 .....							
10 .....							
<b>Total</b>			0	0	0	138,989,244	138,989,244

# Form 1120 Test Scenario 1

## Part III Income Tax Apportionment (See instructions)

(a) Group member's name	Income Tax Apportionment						
	(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 .....							
<b>Total</b>	0	0	0	48,646,236	0	0	48,646,236

# Form 1120 Test Scenario 1

**Part IV** Other Apportionments (See instructions)

(a) Group member's name	Other Apportionments				
	(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>					
2 <u>Games Anonymous 50</u>					
3 .....					
4 .....					
5 .....					
6 .....					
7 .....					
8 .....					
9 .....					
10 .....					
<b>Total</b>					

Form **3800**Department of the Treasury  
Internal Revenue Service (99)**General Business Credit**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0895

**2009**  
Attachment  
Sequence No. **22**

Name(s) shown on return

**Help For All, Inc.**

Identifying number

**11-0000001****Part I Current Year Credit****Important:** You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

<b>1a</b>	Investment credit (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>		
<b>b</b>	Welfare-to-work credit (only from partnerships, S corporations, estates, and trusts)	<b>1b</b>		
<b>c</b>	Credit for increasing research activities (Form 6765)	<b>1c</b>		
<b>d</b>	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: )	<b>1d</b>		
<b>e</b>	Disabled access credit (Form 8826) (do not enter more than \$5,000)	<b>1e</b>		
<b>f</b>	Renewable electricity production credit (Form 8835)	<b>1f</b>		
<b>g</b>	Indian employment credit (Form 8845)	<b>1g</b>		
<b>h</b>	Orphan drug credit (Form 8820)	<b>1h</b>		
<b>i</b>	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: )	<b>1i</b>		
<b>j</b>	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	<b>1j</b>	<b>500</b>	
<b>k</b>	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: )	<b>1k</b>	<b>5,000</b>	
<b>l</b>	Biodiesel and renewable diesel fuels credit (attach Form 8864)	<b>1l</b>		
<b>m</b>	Low sulfur diesel fuel production credit (Form 8896)	<b>1m</b>		
<b>n</b>	Distilled spirits credit (Form 8906)	<b>1n</b>		
<b>o</b>	Nonconventional source fuel credit (Form 8907)	<b>1o</b>		
<b>p</b>	Energy efficient home credit (Form 8908)	<b>1p</b>		
<b>q</b>	Energy efficient appliance credit (Form 8909)	<b>1q</b>		
<b>r</b>	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: )	<b>1r</b>		
<b>s</b>	Alternative fuel vehicle refueling property credit (Form 8911)	<b>1s</b>		
<b>t</b>	Credits for affected Midwestern disaster area employers (Form 5884-A)	<b>1t</b>		
<b>u</b>	Mine rescue team training credit (Form 8923)	<b>1u</b>		
<b>v</b>	Agricultural chemicals security credit (Form 8931)	<b>1v</b>	<b>500</b>	
<b>w</b>	Credit for employer differential wage payments (Form 8932)	<b>1w</b>	<b>500</b>	
<b>x</b>	Carbon dioxide sequestration credit (Form 8933)	<b>1x</b>	<b>500</b>	
<b>y</b>	Qualified plug-in electric drive motor vehicle credit (Form 8936)	<b>1y</b>		
<b>z</b>	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	<b>1z</b>		
<b>aa</b>	Credit for contributions to selected community development corporations (only from partnerships and S corporations)	<b>1aa</b>		
<b>bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>		
<b>2</b>	Add lines 1a through 1bb	<b>2</b>	<b>7,000</b>	
<b>3</b>	Passive activity credits included on line 2 (see instructions)	<b>3</b>		
<b>4</b>	Subtract line 3 from line 2	<b>4</b>	<b>7,000</b>	
<b>5</b>	Passive activity credits allowed for 2009 (see instructions)	<b>5</b>		
<b>6</b>	Carryforward of general business credit to 2009. See instructions for the schedule to attach	<b>6</b>		
<b>7</b>	Carryback of general business credit from 2010 (see instructions)	<b>7</b>		
<b>8</b>	<b>Current year credit.</b> Add lines 4 through 7	<b>8</b>	<b>7,000</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2009)

**Part II Allowable Credit**

<b>9</b>	Regular tax before credits:			
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 . . . . .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return . . . . .</li> <li>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 . . . . .</li> </ul>		<b>9</b>	<b>48,628,601</b>
<b>10</b>	Alternative minimum tax:			
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 36 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .</li> </ul>		<b>10</b>	<b>0</b>
<b>11</b>	Add lines 9 and 10 . . . . .		<b>11</b>	<b>48,628,601</b>
<b>12a</b>	Foreign tax credit . . . . .	<b>12a</b>		
<b>b</b>	Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; Form 8834, lines 22 and 29; Form 8910, line 21; Form 8911, line 23; Form 8936, line 14; and Schedule R, line 24 . . . . .	<b>12b</b>		
<b>c</b>	Add lines 12a and 12b . . . . .		<b>12c</b>	
<b>13</b>	<b>Net income tax.</b> Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a		<b>13</b>	<b>48,628,601</b>
<b>14</b>	<b>Net regular tax.</b> Subtract line 12c from line 9. If zero or less, enter -0-	<b>14</b>	<b>48,628,601</b>	
<b>15</b>	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .	<b>15</b>	<b>12,150,900</b>	
<b>16</b>	Tentative minimum tax:			
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 34 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 12 . . . . .</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .</li> </ul>	<b>16</b>	<b>27,297,641</b>	
<b>17</b>	Enter the greater of line 15 or line 16 . . . . .		<b>17</b>	<b>27,297,641</b>
<b>18a</b>	Subtract line 17 from line 13. If zero or less, enter -0-		<b>18a</b>	<b>21,330,960</b>
<b>b</b>	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions) . . . . .		<b>18b</b>	
<b>c</b>	Add lines 18a and 18b . . . . .		<b>18c</b>	<b>21,330,960</b>
<b>19a</b>	Enter the <b>smaller</b> of line 8 or line 18c . . . . .		<b>19a</b>	<b>7,000</b>
	<b>Individuals, estates, and trusts:</b> See the instructions for line 19a if claiming the research credit. <b>C corporations:</b> See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			
<b>b</b>	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions) . . . . .		<b>19b</b>	<b>7,000</b>
<b>c</b>	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return) . . . . .		<b>19c</b>	<b>0</b>



**Part II Allowable Credit (Continued)****Note.** If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

<b>20</b>	Multiply line 16 by 75% . . . . .	<b>20</b>		
<b>21</b>	Enter the greater of line 15 or line 20 . . . . .	<b>21</b>		
<b>22</b>	Subtract line 21 from line 13. If zero or less, enter -0- . . . . .	<b>22</b>		
<b>23</b>	Subtract line 19b from line 22. If zero or less, enter -0- . . . . .	<b>23</b>		
<b>24</b>	Enter the amount from Form 8844, line 10 or line 12 . . . . .	<b>24</b>		
<b>25</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24 . . . . .	<b>25</b>		<b>0</b>
<b>26</b>	Subtract line 15 from line 13. If zero or less, enter -0- . . . . .	<b>26</b>		<b>36,477,701</b>
<b>27</b>	Add lines 19b and 25 . . . . .	<b>27</b>		<b>7,000</b>
<b>28</b>	Subtract line 27 from line 26. If zero or less, enter -0- . . . . .	<b>28</b>		<b>36,464,751</b>
<b>29a</b>	Enter the investment credit from Form 3468, Part III, line 19 (attach Form 3468) . . . . .	<b>29a</b>		
<b>b</b>	Enter the work opportunity credit from Form 5884, line 10 or line 12 . . . . .	<b>29b</b>		<b>9,850</b>
<b>c</b>	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 14 or line 16 . . . . .	<b>29c</b>		
<b>d</b>	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20 . . . . .	<b>29d</b>		
<b>e</b>	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38 . . . . .	<b>29e</b>		
<b>f</b>	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12 . . . . .	<b>29f</b>		
<b>g</b>	Enter the qualified railroad track maintenance credit from Form 8900, line 12 . . . . .	<b>29g</b>		
<b>30</b>	Add lines 29a through 29g . . . . .	<b>30</b>		<b>9,850</b>
<b>31</b>	Enter the <b>smaller</b> of line 28 or line 30 . . . . .	<b>31</b>		<b>9,850</b>
<b>32</b>	<b>Credit allowed for the current year.</b> Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53 or Form 1040NR, line 49 . . . . . • Corporations. Form 1120, Schedule J, line 5c . . . . . • Estates and trusts. Form 1041, Schedule G, line 2c . . . . .	<b>32</b>		<b>16,850</b>

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

**2009**Attachment  
Sequence No. **67**

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 the instructions for a higher limit for certain businesses . . . . .	1	\$250,000
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	\$800,000
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	
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 <b>smaller</b> of line 5 or line 8 . . . . .	9	
10	Carryover of disallowed deduction from line 13 of your 2008 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 2010. 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	<b>2,143,129</b>

**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 2009 . . . . .	17	<b>6,299,741</b>
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"/> <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2009 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		<b>2,547,723</b>	<b>5</b>	<b>HY</b>	<b>200DB</b>	<b>509,455</b>
c 7-year property						
d 10-year property						
e 15-year property		<b>153,912</b>	<b>15</b>	<b>HY</b>	<b>150DB</b>	<b>7,696</b>
f 20-year property		<b>35,627</b>	<b>20</b>	<b>HY</b>	<b>150DB</b>	<b>1,336</b>
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	

**Section C—Assets Placed in Service During 2009 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	<b>Total.</b> 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	<b>8,961,357</b>
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	<b>103,951</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2009)

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, 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.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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
<b>25</b> 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) . . . . .								<b>25</b>
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .								<b>28</b>
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .								<b>29</b>

**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	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> 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
<b>42</b> Amortization of costs that begins during your 2009 tax year (see instructions):					
From PTPS Flow Through					719,800
<b>43</b> Amortization of costs that began before your 2009 tax year . . . . .					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b> 719,800

Form **4626**Department of the Treasury  
Internal Revenue Service**Alternative Minimum Tax—Corporations**▶ See separate instructions.  
▶ Attach to the corporation's tax return.

OMB No. 1545-0175

**2009**Name **Help For All, Inc.** Employer identification number **11-0000001****Part I Alternative Minimum Tax Computation****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).

<b>1</b>	Taxable income or (loss) before net operating loss deduction . . . . .	<b>1</b>	<b>138,938,859</b>
<b>2</b>	<b>Adjustments and preferences:</b>		
<b>a</b>	Depreciation of post-1986 property . . . . .	<b>2a</b>	<b>1,549,346</b>
<b>b</b>	Amortization of certified pollution control facilities . . . . .	<b>2b</b>	
<b>c</b>	Amortization of mining exploration and development costs . . . . .	<b>2c</b>	
<b>d</b>	Amortization of circulation expenditures (personal holding companies only) . . . . .	<b>2d</b>	
<b>e</b>	Adjusted gain or loss . . . . .	<b>2e</b>	
<b>f</b>	Long-term contracts . . . . .	<b>2f</b>	
<b>g</b>	Merchant marine capital construction funds . . . . .	<b>2g</b>	
<b>h</b>	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) . . . . .	<b>2h</b>	
<b>i</b>	Tax shelter farm activities (personal service corporations only) . . . . .	<b>2i</b>	
<b>j</b>	Passive activities (closely held corporations and personal service corporations only) . . . . .	<b>2j</b>	
<b>k</b>	Loss limitations . . . . .	<b>2k</b>	
<b>l</b>	Depletion . . . . .	<b>2l</b>	
<b>m</b>	Tax-exempt interest income from specified private activity bonds . . . . .	<b>2m</b>	
<b>n</b>	Intangible drilling costs . . . . .	<b>2n</b>	
<b>o</b>	Other adjustments and preferences . . . . .	<b>2o</b>	
<b>3</b>	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o . . . . .	<b>3</b>	<b>140,488,205</b>
<b>4</b>	<b>Adjusted current earnings (ACE) adjustment:</b>		
<b>a</b>	ACE from line 10 of the ACE worksheet in the instructions . . . . .	<b>4a</b>	<b>130,488,205</b>
<b>b</b>	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions) . . . . .	<b>4b</b>	<b>(10,000,000)</b>
<b>c</b>	Multiply line 4b by 75% (.75). Enter the result as a positive amount . . . . .	<b>4c</b>	<b>7,500,000</b>
<b>d</b>	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). <b>Note:</b> You <b>must</b> enter an amount on line 4d (even if line 4b is positive) . . . . .	<b>4d</b>	<b>4,000,000</b>
<b>e</b>	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c . . . . . • If line 4b is less than zero, enter the <b>smaller</b> of line 4c or line 4d as a negative amount . . . . .	<b>4e</b>	<b>(4,000,000)</b>
<b>5</b>	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT . . . . .	<b>5</b>	<b>136,488,205</b>
<b>6</b>	Alternative tax net operating loss deduction (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Alternative minimum taxable income.</b> Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions . . . . .	<b>7</b>	<b>136,488,205</b>
<b>8</b>	<b>Exemption phase-out</b> (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
<b>a</b>	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- . . . . .	<b>8a</b>	
<b>b</b>	Multiply line 8a by 25% (.25) . . . . .	<b>8b</b>	
<b>c</b>	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- . . . . .	<b>8c</b>	<b>0</b>
<b>9</b>	Subtract line 8c from line 7. If zero or less, enter -0- . . . . .	<b>9</b>	<b>136,488,205</b>
<b>10</b>	If the corporation had qualified timber gain, complete Part II and enter the amount from line 24 here. Otherwise, multiply line 9 by 20% (.20) . . . . .	<b>10</b>	<b>27,297,641</b>
<b>11</b>	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions) . . . . .	<b>11</b>	
<b>12</b>	Tentative minimum tax. Subtract line 11 from line 10 . . . . .	<b>12</b>	<b>27,297,641</b>
<b>13</b>	Regular tax liability before applying all credits except the foreign tax credit . . . . .	<b>13</b>	<b>48,628,601</b>
<b>14</b>	<b>Alternative minimum tax.</b> 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. . . . .	<b>14</b>	<b>0</b>

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 129551

Form **4626** (2009)

**Part II** **Alternative Tax for Corporations with Qualified Timber Gain.** Complete Part II **only** if the corporation had qualified timber gain under section 1201(b). See instructions.

<b>15</b>	Enter qualified timber gain from Schedule D (Form 1120), line 15, as refigured for the AMT, if necessary. If you are filing Form 1120-RIC, see instructions for the amount to enter . . . . .	<b>15</b>	
<b>16</b>	Enter the amount from Schedule D (Form 1120), line 13, as refigured for the AMT, if necessary . . . . .	<b>16</b>	
<b>17</b>	Enter the amount from Part I, line 9 . . . . .	<b>17</b>	
<b>18</b>	Enter the <b>smallest</b> of the amount on line 15, line 16, or line 17 . . . . .	<b>18</b>	
<b>19</b>	Multiply line 18 by 15% (.15) . . . . .	<b>19</b>	
<b>20</b>	Subtract line 18 from line 17 . . . . .	<b>20</b>	
<b>21</b>	Multiply line 20 by 20% (.20) . . . . .	<b>21</b>	
<b>22</b>	Enter the total of line 19 and line 21 . . . . .	<b>22</b>	
<b>23</b>	Multiply line 17 by 20% (.20) . . . . .	<b>23</b>	
<b>24</b>	Enter the <b>smaller</b> of line 22 or line 23 here and on Part I, line 10 . . . . .	<b>24</b>	

Form **4626** (2009)

Form **5884**Department of the Treasury  
Internal Revenue Service**Work Opportunity Credit**► **Attach to your tax return.**

OMB No. 1545-0219

**2009**Attachment  
Sequence No. **77**

Name(s) shown on return

**Help For All, Inc.**

Identifying number

**11-0000001**

<b>1</b>	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 (if required) as members of a targeted group.		
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . . . \$ <b>15,600</b> × 25% (.25)	<b>1a</b>	<b>3,900</b>
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ <b>14,875</b> × 40% (.40)	<b>1b</b>	<b>5,950</b>
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ . . . . . × 50% (.50)	<b>1c</b>	
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	<b>2</b>	<b>9,850</b>
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	
<b>4</b>	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .	<b>4</b>	<b>9,850</b>
<b>5</b>	Work opportunity credit included on line 4 from passive activities (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	<b>9,850</b>
<b>7</b>	Work opportunity credit allowed for 2009 from a passive activity (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2008 of the New York Liberty Zone business employee credit . . . . .	<b>8</b>	
<b>9</b>	Carryback of the work opportunity credit from 2010 (see instructions) . . . . .	<b>9</b>	
<b>10</b>	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b . . . . .	<b>10</b>	<b>9,850</b>
<b>11</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>11</b>	
<b>12</b>	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b . . . . .	<b>12</b>	

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 <b>Help For All, Inc.</b>	Identifying number as shown on return <b>11-0000001</b>
--	--

Check the box that identifies you:

☒ Purchaser    ☐ Seller
**Part I General Information**

1 Name of other party to the transaction <b>Cardigan Unlimited</b>	Other party's identifying number <b>11-0000026</b>
---	---

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 <b>10-22-2009</b>	3 Total sales price (consideration) <b>16,060,950</b>
-------------------------------------	--

**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	\$ <b>16,060,950</b>	\$ <b>16,060,950</b>
Total	\$ <b>16,060,950</b>	\$ <b>16,060,950</b>

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 8594 (Rev. 2-2006)

**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.

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	\$		\$

[illegible]



Form

**8881**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

Identifying number

**Help For All, Inc.****11-0000001**

<b>1</b>	Qualified startup costs incurred during the tax year. <b>Do not</b> enter more than \$1,000 . . . . .	<b>1</b>	<b>1,000</b>			
<b>2</b>	Enter one-half of line 1 . . . . .	<b>2</b>			<b>500</b>	
<b>3</b>	Credit for small employer pension plan startup costs from partnerships and S corporations . . . .	<b>3</b>				
<b>4</b>	Add lines 2 and 3 . . . . .	<b>4</b>			<b>500</b>	
<b>5</b>	Enter the <b>smaller</b> of line 4 or <b>\$500</b> . 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) . . . . .	<b>5</b>			<b>500</b>	

Form

**8882**

(Rev. December 2006)

Department of the Treasury  
Internal Revenue Service**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**

<b>1</b>	Qualified childcare facility expenditures paid or incurred . . . . .	<b>1</b>		
<b>2</b>	Enter 25% (.25) of line 1 . . . . .	<b>2</b>		
<b>3</b>	Qualified childcare resource and referral expenditures paid or incurred	<b>3</b>	<b>50,000</b>	
<b>4</b>	Enter 10% (.10) of line 3 . . . . .	<b>4</b>	<b>5,000</b>	
<b>5</b>	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts . . . . .	<b>5</b>		
<b>6</b>	Add lines 2, 4, and 5 . . . . .	<b>6</b>	<b>5,000</b>	
<b>7</b>	Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . 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) . . . .	<b>7</b>	<b>5,000</b>	
<b>8</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>8</b>		
<b>9</b>	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) . . . . .			

Form **8916-A**Department of the Treasury  
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

**2009**

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

Name of common parent

Help For All, Inc.

Name of subsidiary

Employer identification number

11-0000001

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

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 48657X

Form **8916-A** (2009)

# Form 1120 Test Scenario 1

Form 8916-A (2009)

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
<b>1</b>	Tax-exempt interest income				
<b>2</b>	Interest income from hybrid securities				
<b>3</b>	Sale/lease interest income				
<b>4a</b>	Intercompany interest income — From outside tax affiliated group				
<b>4b</b>	Intercompany interest income — From tax affiliated group				
<b>5</b>	Other interest income	8,018,387			8,018,387
<b>6</b>	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 1120-S) 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
<b>1</b>	Interest expense from hybrid securities				
<b>2</b>	Lease/purchase interest expense				
<b>3a</b>	Intercompany interest expense — Paid to outside tax affiliated group				
<b>3b</b>	Intercompany interest expense — Paid to tax affiliated group				
<b>4</b>	Other interest expense	(11,808,495)	14,524,714		2,716,219
<b>5</b>	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 1120-S) Part III, line 26.	(11,808,495)	14,524,714		2,716,219

Form **8916-A** (2009)

Form

**8931**

(October 2008)

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

Identifying number

**Help For All, Inc.****11****0000001****Facility**

	(a)	(b)	(c)
<b>1</b> Enter on the applicable line below the qualified agricultural chemicals security costs described (see instructions) . . . . .			
<b>a</b> Employee security training and background checks . . . . .	<b>200</b>	<b>368</b>	<b>300</b>
<b>b</b> Limitation and prevention of access to controls of agricultural chemicals stored . . . . .			
<b>c</b> Tagging, locking tank valves, and chemical additives to prevent theft or to render chemicals unfit for illegal use . . . . .			
<b>d</b> Perimeter protection of agricultural chemicals . . . . .			
<b>e</b> Installation of security lighting, cameras, recording equipment, and intrusion detection sensors . . . . .	<b>200</b>	<b>300</b>	<b>300</b>
<b>f</b> Implementation of measures to increase computer or computer network security . . . . .			
<b>g</b> Conducting a security vulnerability assessment . . . . .			
<b>h</b> Implementing a site security plan . . . . .			
<b>2</b> Total qualified agricultural chemicals security costs. Add the amounts in columns (a), (b), and (c) on lines 1a through 1h . . . . .	<b>400</b>	<b>668</b>	<b>600</b>
<b>3</b> Multiply the amounts in columns (a), (b), and (c) on line 2 by 30% . . . . .	<b>120</b>	<b>200</b>	<b>180</b>
<b>4</b> Maximum credit per facility. Subtract the total of the credits claimed for the facility in the 5 prior tax years from \$100,000 . . . . .			
<b>5</b> Agricultural chemicals security credit. Enter the smaller of line 3 or 4 for each facility. For additional facilities, see instructions . . . . .	<b>120</b>	<b>200</b>	<b>180</b>
<b>6</b> Add the amounts for all facilities on line 5. Enter the result, but not more than \$2,000,000 . . . . .			<b>500</b>
<b>7</b> Credit from partnerships, S corporations, estates, and trusts . . . . .			
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1v (but for tax years beginning in 2007 and ending in 2008, include this amount on Form 3800, line 2, and enter "ACSC" and the amount of the credit next to line 2) . . . . .			<b>500</b>
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .			
<b>10</b> Estates and trusts, subtract line 9 from line 8. Report the credit on Form 3800, line 1v (but for tax years beginning in 2007 and ending in 2008, include this amount on Form 3800, line 2, and enter "ACSC" and the amount of the credit next to line 2) . . . . .			

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 37745A

Form **8931** (10-2008)

**Credit for Employer Differential Wage Payments**

OMB No. 1545-2126

► **Attach to your tax return.**Attachment  
Sequence No. **161**

Name(s) shown on return

Identifying number

**Help For All, Inc.****11-0000001**

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

**General Instructions**

Section references are to the Internal Revenue Code.

**Purpose of Form**

Use Form 8932 to claim the credit for eligible differential wage payments you made to qualified employees during the tax year. Only differential wage payments made to qualified employees during calendar year 2009 can be used to figure the credit. The credit is available only to eligible small business employers. The credit is 20% of the first \$20,000 of differential wage payments paid to each qualified employee.

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, 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 line 1w of the 2008 Form 3800.

For details, see section 45P.

**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 during calendar year 2009 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.

**Disallowance for Failure To Comply With Employment or Reemployment Rights of Members of the Reserve Components of the Armed Forces of the United States**

No credit will be allowed to a taxpayer for:

- Any tax year beginning after June 17, 2008, in which the taxpayer is under a final order, judgment, or other process issued or required by a district court of the United States under section 4323 of title 38 of the United States Code with respect to a violation of chapter 43 of title 38; and
- The two succeeding tax years.

Form **8933**  
 Department of the Treasury  
 Internal Revenue Service

**Carbon Dioxide Sequestration Credit**

► Attach to your tax return.

OMB No. 1545-2132

**2009**Attachment  
Sequence No. **165**

Name(s) shown on return

Identifying number

[Help For All, Inc.](#)**11-0000001**

**Qualified carbon dioxide captured at a qualified facility and disposed of in secure geological storage and, if captured after February 17, 2009, not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.**

**1** Metric tons captured and disposed of (see instructions) . . . . . **25** × \$20.00

**1****500**

**Qualified carbon dioxide captured at a qualified facility and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project and, if captured after February 17, 2009, disposed of in secure geological storage.**

**2** Metric tons captured and used (see instructions) . . . . . × \$10.00

**2**

**3** Carbon dioxide sequestration credit from partnerships and S corporations . . . . .

**3**

**4** Add lines 1, 2, and 3. Partnerships and S corporations, report this amount on Schedule K, all others, report this amount on Form 3800, line 1x . . . . .

**4****500**

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.  
For calendar year 2009, or tax year beginning , 2009, ending , 20

OMB No. 1545-1866

**2009**

Name of corporation

**Help For All, Inc.**

Employer identification number

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

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

**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 2009 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 2009 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, any indication of a refund offset, 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**  \_\_\_\_\_  **Chief Executive Officer**  
Signature of officer Date 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.

<b>ERO's Use Only</b>	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 <b>999-06-0007</b>
	Firm's name (or yours if self-employed), address, and ZIP code 	<b>Electronic Tax filers, Inc. 100 Efile Drive, Anytown, TX 71231</b>			EIN <b>11-0000011</b>
					Phone no. <b>512-555-1212</b>

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.

<b>Paid Preparer's Use Only</b>	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code 			
		EIN Phone no.		

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

Cat. No. 33331U

Form **8453-C** (2009)



## **Form 1120 Test Scenario 2**

**FORM 1120 TEST SCENARIO 2**

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

**ATTACHMENTS:**

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

**BINARY ATTACHMENTS:** Organizational Chart for Form 5471 Sch 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: 01/25/10

**Preparer:** Name: Johnny Appleseed  
Date Prepared: 01/20/10

**DIRECT DEPOSIT:** NAME OF INSTITUTION: Last Savings Bank  
RTN: 012456778  
ACCT #: 1111-22-3456  
TYPE OF ACCOUNT: Checking

**Name Controls:****Hide 'N Seek Foods, Inc. - HIDE****The Greek Playhouse - GREE****Acme Food Corp – ACME****EINs:****11-0000002****11-0000012****11-0000013****Details for attachments to Form 1120 and 5471's****Consolidated Return Data**

<b>1120 Page 1 Consolidated Schedules</b>	<b>Total</b>	<b>Hide 'N Seek Foods, Inc.</b>	<b>The Greek Playhouse</b>	<b>Acme Food Corp</b>
1a Gross Receipts	496,482,805	471,548,828	530,446	24,403,531
1b Less returns and allowances	60,233,606	60,233,606	0	0
1c Balance	436,249,199	411,315,222	530,446	24,403,531
2 Cost of goods sold	287,440,463	265,912,650	315,431	21,212,382
3 Gross profit	148,808,736	145,402,572	215,015	3,191,149
4 Dividends	2,304,041	2,304,041	0	0
5 Interest	2,948,781	1,221,456	0	1,727,325
6 Gross rents	6,132,695	5,016,831	0	1,115,864
7 Gross royalties	2,707,354	2,707,354	0	0
8 Capital gain net income	409,942	207,765	220,747	-18,570
9 Net gain or loss (4797)	530,308	528,161	2,147	0
10 Other Income	50,072,270	-475,221		50,547,491
11 Total Income	213,914,127	156,912,959	437,909	56,563,259
12 Compensation of officers	3,563,291	3,563,291	0	0
13 Salaries and wages	30,986,825	28,833,991	128,917	2,023,917
14 Repairs and maintenance	598,092	560,968	1,568	35,556
15 Bad debts	378,768	374,049	0	4,719
16 Rents	3,473,590	3,044,789	7,150	421,651
17 Taxes and licenses	5,726,524	4,174,822	0	1,551,702
18 Interest	21,434,718	21,413,314	2,142	19,262
19 Charitable contributions	148,769	117,353	15,602	15,814
20a Depreciation	19,593,266	17,063,911	7,603	2,521,752
20b Less depreciation claimed elsewhere	17,936,732	15,593,967	0	2,342,765
20c Net depreciation	1,656,534	1,469,944	7,603	178,987
21 Depletion	0	0	0	0
22 Advertising	1,870,199	1,837,525	1,943	30,731
23 Pension, profit-sharing, etc	2,227,414	2,006,997	0	220,417
24 Employee benefit plan	3,289,542	3,120,938	0	168,604
25 Domestic prod activity	0	0	0	0
26 Other deductions	55,481,163	52,982,935	100,753	2,397,475
27 Total deductions	130,835,429	123,500,916	265,678	7,068,835
28 Taxable Income before NOL	83,078,698	33,412,043	172,231	49,494,424
29a NOL deduction	0	0	0	0
29b Special deductions	0	0	0	0
30 Taxable Income	83,078,698	33,412,043	172,231	49,494,424

1120 Page 2 Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp
<b>Schedule A</b> Cost of Goods Sold				
1. Inventory at begin of year	96,446,105	91,068,584	0	5,377,521
2. Purchases	240,726,374	231,620,008	159,895	8,946,471
3. Cost of labor	63,913,239	59,613,767	0	4,299,472
4. Additional sec 263a costs	-122,798	-20,000	0	-102,798
5. Other costs	17,714,999	6,164,072	216,041	11,334,886
6. TOTAL (add lines 1-5)	418,677,919	388,446,431	375,936	29,855,552
7. Inventory at end of year	131,237,456	122,533,781	60,505	8,643,170
8. Cost of Goods Sold	287,440,463	265,912,650	315,431	21,212,382

**(NOTE: PLEASE DO NOT ENTER THE ZEROS INTO THE ELEMENTS IN THE SCHEMA. THIS IS JUST TO SHOW YOU THE CONSOLIDATION)**

**Schedule C-Dividends Col A**

1. Less than 20% owned domestic corps at 70%	0	0	0	0
2. 20% or more owned domestic corps at 80%	0	0	0	0
3. Debt financed stock of domestic corporation	0	0	0	0
4. Certain preferred stock of public utility at 42%	0	0	0	0
5. Certain preferred stock of public utility at 48%	0	0	0	0
6. Less than 20% owned foreign corps at 70%	0	0	0	0
7. 20% or more owned foreign corps at 80%	0	0	0	0
8. Wholly owned foreign subsidiaries sec 245b	0	0	0	0
10. Domes. Corps received by small bus. Investment	0	0	0	0
11. Certain FSC's subject to 100% Sec 245c1	0	0	0	0
12. Affiliated Groups subject to 100% Sec 263a3	0	0	0	0
13. Other dividends from foreign corporations	0	0		0
14. Income from controlled foreign corps sub-part F	2,304,041	2,304,041	0	0
15. Foreign Dividend Gross-up Sec. 78	0	0	0	0
16. IC-DISC or former disc dividends sec 246d	0	0	0	0
17. Other dividends	0	0	0	0
19. <b>TOTAL</b> Dividends	<b>2,304,041</b>	<b>2,304,041</b>	<b>0</b>	<b>0</b>

**Schedule C-Special**

**Deductions Col C**

1. Less than 20% owned domestic corps at 70%	0	0	0	0
2. 20% or more owned domestic corps at 80%	0	0	0	0
3. Debt financed stock of domestic corporation	0	0	0	0
4. Certain Preferred stock of public utility at 42%	0	0	0	0
5. Certain preferred stock of public utility at 48%	0	0	0	0
6. Less than 20% owned foreign corps at 70%	0	0	0	0

**Form 1120 Test Scenario 2**

Hide 'N Seek Foods, Inc.

11-0000002

7. 20% or more owned foreign corps at 80%	0	0	0	0
8. Wholly owned foreign subsidiaries sec 245b	0	0	0	0
9. TOTAL Add lines 1-8	0	0	0	0
10. Domes. Corps received by small bus. Investment	0	0	0	0
11. Certain FSC's subject to 100% Sec 245c1	0	0	0	0
12. Affiliated Groups subject to 100% Sec 263a3	0	0	0	0
17. Other dividends	0	0	0	0
18. Deduction for certain Pfd stock of pub utility	0	0	0	0
20. <b>TOTAL</b> Special Deductions	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Schedule L Balance Sheet BOY</b>	<b>Total</b>	<b>Hide 'N Seek Foods, Inc.</b>	<b>The Greek Playhouse</b>	<b>Acme Food Corp</b>
<b>ASSETS</b>				
Case & Cash Accounts	1,400,129	1,007,632	1,000	391,497
Trade Notes & Accts Rec	67,505,582	61,338,984	42,165	6,124,433
Less allow for bad debts	-3,565,083	-3,456,187	0	-108,896
Inventories	96,446,105	91,068,584	54,176	5,323,345
Other Current Assets	58,184,400	43,419,099	1,522,051	13,243,250
Other Investments	391,810,173	215,395,809	2,629,421	173,784,943
Depreciable assets	165,666,792	149,325,880	4,019,637	12,321,275
Less accumulated depreciation	-114,027,850	-107,763,377	-3,867,420	-2,397,053
Depletable assets				
Less accumulated depletion				
Land	3,046,857	2,866,974	179,883	0
Intangible assets	9,649,921	217,580	0	9,432,341
Less accumulated amortization	-5,122,236	-217,580	0	-4,904,656
Other assets	25,320,662	147,597,496	28,107,508	-150,384,342
<b>TOTAL</b>	<b>696,315,452</b>	<b>600,800,894</b>	<b>32,688,421</b>	<b>62,826,137</b>
<b>LIABILITIES AND EQUITY</b>				
Accounts payable	17,736,997	15,395,065	6,871,682	-4,529,750
Mortgages, notes, bonds payable less than 1yr	45,556,804	44,590,755	966,049	0
Other current liabilities	47,235,461	43,118,783	1,800,434	2,316,244
Loans from stockholders	0	0	0	0
Mortgages, notes, bonds payable 1 yr or more	216,040,151	214,114,169	1,925,982	0
Other liabilities	2,039,040	1,916,735	122,305	0
Capital preferred stock	0	0	0	0
Capital common stock	40,156,378	39,588,269	242,495	325,614
Additional paid-in capital	278,955,000	268,468,748	8,025,437	2,460,815
Retained earnings-appropriated	0	0	0	0
Retained earnings-unappropriated	48,595,621	-26,391,630	12,734,037	62,253,214
Adjustments to shareholders equity	0	0	0	0
Less cost of treasury stock	0	0	0	0
<b>TOTAL</b>	<b>696,315,452</b>	<b>600,800,894</b>	<b>32,688,421</b>	<b>62,826,137</b>

**Form 1120 Test Scenario 2**

Hide 'N Seek Foods, Inc.

11-0000002

<b>Schedule L Balance Sheet EOY</b>	<b>Total</b>	<b>Hide 'N Seek Foods, Inc.</b>	<b>The Greek Playhouse</b>	<b>Acme Food Corp</b>
<b>ASSETS</b>				
Case & Cash Accounts	-1,084,483	-656,358	212,850	-640,975
Trade Notes & Accts Rec	88,009,947	77,847,052	259,054	9,903,841
Less allow for bad debts	-3,429,116	-3,257,116	-25,000	-147,000
Inventories	131,237,456	122,533,781	60,505	8,643,170
Other Current Assets	17,472,554	43,204,385	91,179	-25,823,010
Other Investments	500,835,921	238,370,653	9,960,169	252,505,099
Depreciable assets	191,729,290	171,069,482	4,020,785	16,639,023
Less accumulated depreciation	-117,663,548	-110,024,100	-3,875,213	-3,764,235
Depletable assets				
Less accumulated depletion				
Land	3,058,582	2,878,699	179,883	0
Intangible assets	17,146,830	6,776,830	0	10,370,000
Less accumulated amortization	-6,175,345	-713,960	0	-5,461,385
Other assets	39,650,087	206,170,017	36,839,838	-203,359,768
<b>TOTAL</b>	<b>860,788,175</b>	<b>754,199,365</b>	<b>47,724,050</b>	<b>58,864,760</b>
<b>LIABILITIES AND EQUITY</b>				
Accounts payable	26,805,004	23,566,145	5,984,391	-2,745,532
Mortgages, notes, bonds payable less than 1yr	57,898,678	39,504,569	17,341,428	1,052,681
Other current liabilities	56,200,717	95,672,392	1,801,000	-41,272,675
Loans from stockholders				
Mortgages, notes, bonds payable 1yr or more	268,662,559	266,363,796	1,902,064	396,699
Other liabilities	-269,375	-525,689	256,314	0
Capital preferred stock	0	0	0	0
Capital common stock	40,315,772	39,747,663	242,495	325,614
Additional paid-in capital	282,772,118	272,285,866	8,025,437	2,460,815
Retained earnings-appropriated				
Retained earnings-unappropriated	136,104,313	25,286,234	12,170,921	98,647,158
Adjustments to shareholders equity				
Less cost of treasury stock	-7,701,611	-7,701,611	0	0
<b>TOTAL</b>	<b>860,788,175</b>	<b>754,199,365</b>	<b>47,724,050</b>	<b>58,864,760</b>

**Form 1120, Schedule M-2 Analysis of Unappropriated Retained Earnings per Book**

<b>Consolidated Schedules</b>	<b>Total</b>	<b>Hide 'N Seek Foods, Inc..</b>	<b>The Greek Playhouse</b>	<b>Acme Food Corp</b>
1. Balance at BOY	48,595,621	(26,391,630)	12,734,037	62,253,214
2. Net Income per books	80,224,706	41,417,930	2,608,349	36,198,427
3. Other Increases: (See Schedule 10 below) Prior Period				
Adjustment	7,283,986	10,259,934	(3,171,465)	195,517
4. Total of Lines 1-3	136,104,313	25,286,234	12,170,921	98,647,158
5. Distributions:				0
(A) Cash	0	0	0	0
(B) Stock	0	0	0	0
(C) Property	0	0	0	0
6. Other Decreases	0	0	0	0
7. Total of Lines 5-6	0	0	0	0
8 Bal @ EOY (Line 4 less Line 7)	136,104,313	25,286,234	12,170,921	98,647,158

**Attachment 1, Form 1120, 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	50,578,008	-59,869		50,637,877
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
<b>TOTAL</b>	<b>50,072,270</b>	<b>-475,221</b>		<b>50,547,491</b>

**Attachment 2, Form 1120, 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	0
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	0	19,555
Supplies	2,152,100	2,059,062	7,848	85,190
Freight	311,622	234,432	0	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	2747	23,297
Outside Prof. Service	5,320,705	4,799,006	218,000	303,699
Data Processing	798	798	0	0
Prototype Development (software)	753	753	0	0
Royalties	6,748	0	0	6,748
Inter-Department Charges	3,401,546	3,400,480	0	1,066
Consulting Fees	9,939,000	9,939,000	0	0
Miscellaneous other deductions	11,483,141	10,627,885	53,667	801,589
Amortization	2,417,956	2,082,606	0	335,350
<b>TOTAL</b>	<b>55,481,163</b>	<b>52,982,935</b>	<b>321,500</b>	<b>2,176,728</b>

**Attachment 3, Form 1120, Schedule 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	0	-102,798

**Attachment 4, Form 1120, Schedule 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	0	3,687,894
Property Taxes	1,959,787	1,170,806	0	788,981
Employee Benefits	2,339,176	1,738,644	0	600,532
Travel/lodging	12,586,226	8,747,935	0	3,838,291
Miscellaneous	-35,605,365	-35,897,829	216,041	76,423
Depreciation	17,936,732	15,593,967	0	2,342,765
<b>TOTAL</b>	<b>17,714,999</b>	<b>6,164,072</b>	<b>216,041</b>	<b>11,334,886</b>

**Attachment 5, Form 1120, Schedule L, Line 6(b) &(d), Other Current Assets**  
*(ItemizedOtherCurrentAssetsSchedule)*

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp
<b>BEGINNING OF TAX YEAR</b>				
Prepaid Expense	7,936,105	7,696,131	0	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	0	0
Miscellaneous	171,320	171,320	0	0
<b>TOTAL</b>	<b>58,184,400</b>	<b>43,419,099</b>	<b>1,522,051</b>	<b>13,243,250</b>
<b>END OF TAX YEAR</b>				
Prepaid Expense	3,337,363	3,320,172	17,191	0
Non-Trade Accounts Receivable	13,716,682	39,465,704	73,988	-25,823,010
Notes Receivable-Current	263,262	263,262	0	0
Miscellaneous	155,247	155,247	0	0
<b>TOTAL</b>	<b>17,472,554</b>	<b>43,204,385</b>	<b>91,179</b>	<b>-25,823,010</b>

**Attachment 6, Form 1120, Schedule L, Line 9(b) & (d) Other Investments**  
*(ItemizedOtherInvestmentsSchedule)*

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp
<b>BEGINNING OF TAX YEAR</b>				
Investment in Subsidiaries	302,135,500	128,350,557	0	173,784,943
Miscellaneous	89,674,673	87,045,252	2,629,421	0
<b>TOTAL</b>	<b>391,810,173</b>	<b>215,395,809</b>	<b>2,629,421</b>	<b>173,784,943</b>
<b>END OF TAX YEAR</b>				
Investment in Subsidiaries	423,155,682	170,650,583	0	252,505,099
Miscellaneous	77,680,239	67,720,070	9,960,169	0
<b>TOTAL</b>	<b>500,835,921</b>	<b>238,370,653</b>	<b>9,960,169</b>	<b>252,505,099</b>



**Attachment 7, Form 1120, 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
<b>TOTAL</b>	<b>25,320,662</b>	<b>147,597,496</b>	<b>28,107,508</b>	<b>-150,384,342</b>
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
<b>TOTAL</b>	<b>39,650,087</b>	<b>206,170,017</b>	<b>36,839,838</b>	<b>-203,359,768</b>

**Attachment 8, Form 1120, 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	0	11,583
Interest	20,639,889	20,639,889	0	0
Miscellaneous	11,156,099	9,963,077	874,126	318,896
<b>TOTAL</b>	<b>47,235,461</b>	<b>43,118,783</b>	<b>1,800,434</b>	<b>2,316,244</b>
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	0	4,801,653
Interest	25,741,862	25,741,862	0	0
Miscellaneous	9,846,476	56,870,089	946,679	-47,970,292
<b>TOTAL</b>	<b>56,200,717</b>	<b>95,672,392</b>	<b>1,801,000</b>	<b>-41,272,675</b>

**Attachment 9, Form 1120, 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	0	0
Miscellaneous	327,729	205,424	122,305	0
<b>TOTAL</b>	<b>2,039,040</b>	<b>1,916,735</b>	<b>122,305</b>	<b>0</b>
END OF TAX YEAR				
Deferred Income Tax	-525,689	-525,689	0	0
Miscellaneous	256,314	0	256,314	0
<b>TOTAL</b>	<b>-269,375</b>	<b>-525,689</b>	<b>256,314</b>	<b>0</b>

Hide 'N Seek Foods, Inc.

11-0000002

**Attachment 10, Form 1120, Schedule M-2, Line 3, Other Increases**  
*(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 11, Schedule M-3, Part I, Line 5a, Net income from nonincludible foreign entities**  
*(NonincludibleForeignEntitySchedule)*

Corporation Name	Hide 'N Seek Foods, Inc.
Corporation EIN	11-0000002
Net Income	2,304,041
Total Assets	2,701,841
Total Liabilities	2,701,841
Net Amounts	(397,800)

**Attachment 12, Schedule M-3, Part I, Line 5b, Net loss from nonincludible foreign entities**  
*(NonincludibleForeignEntitySchedule)*

Corporation Name	Hide 'N Seek Foods, Inc.
Corporation EIN	11-0000002
Net Income	(105,264)
Total Assets	195,846
Total Liabilities	195,846
Net Amounts	(301,110)

**Attachment 13, Schedule M-3, Part 1, Line 8, Adjustment to eliminations of transaction between entities**  
*(AdjustmentToEliminateTransactionBetweenEntitiesSchedule)*

Description	37,895
Corporation Name	Foreign Corp

**Attachment 14, Schedule M-3 (Consolidated), 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 Statement	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

**Form 1120 Test Scenario 2**

Hide 'N Seek Foods, Inc.

11-0000002

Income Loss Per Income Statement	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 Statement	59,338,000
Temporary Difference	(8,920,870)
Permanent Difference	0
Income Loss Per Tax Return	50,417,130
<b>TOTAL CONSOLIDATED</b>	
Income Loss Per Income Statement	<b>59,338,000</b>
Temporary Difference	<b>(8,759,992)</b>
Permanent Difference	0
Income Loss Per Tax Return	<b><u>50,578,008</u></b>

**Attachment 15, Schedule M-3 (Consolidated), 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	1,710,800	(4,032,268)		(2,321,468)

**Attachment 16, Schedule M-3 (Consolidated), Part III, Line 35, 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
<b>TOTAL</b>	<b>58,867,541</b>	<b>(11,144,414)</b>		<b>47,723,127</b>

**Attachment 17, Schedule M-3 (Hide 'N Seek, 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)

Hide 'N Seek Foods, Inc.

11-0000002

**Attachment 18, Schedule M-3 (Hide 'N Seek Foods, Inc), Part III, Line 35, Other Expenses with Differences** (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

	<u>Per Books</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Return</u>
Salaries	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 services	4,911,989	(112,983)		4,799,006
Legal and Professional	10,518,447	109,438		10,627,885
<b>TOTAL</b>	<b>44,494,588</b>	<b>180,942</b>		<b>44,675,530</b>

**Attachment 19, Schedule M-3 (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 20, Schedule M-3 (Acme Food Corp), Part III, Line 35, 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
<b>TOTAL</b>	<b>18,213,515</b>	<b>(15,219,405)</b>		<b>2,994,110</b>

**Attachment 21, Schedule M-3 (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	0

**Attachment 22, Schedule M-3 (The Greek Playhouse), Part III, Line 35, Other Expenses with Differences** (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Legal and Professional	(3,840,562)	3,894,049		53,487
<b>TOTAL</b>	<b>(3,840,562)</b>	<b>3,894,049</b>	<b>0</b>	<b>53,487</b>

**Attachment 23, Form 5471 (Foreign Corp #3), Box B, Category of filer checkboxes**  
(*Category3FilerStatement*)

Amount of indebtedness	Foreign Corporation #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, From 5471, Sch C, Line 16, Other Deductions** (*ItemizedOtherDeductionsSchedule2*)  
**Foreign Corporation #1**

Line	Amount
16 Managerial Services	1,448,935

**Attachment 25, Form 5471, 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, Form 5471, Sch F, Line 12(a) 7 (b), Other Assets** (*ItemizedOtherAssetsSchedule*)  
**Foreign Corporation #2**

Line	Amount
12a Intercompany Receivable	4,000,000
12b Intercompany Receivable	4,000,000

<b>Form 1120</b> Department of the Treasury Internal Revenue Service		<b>U.S. Corporation Income Tax Return</b> For calendar year 2009 or tax year beginning _____, 2009, ending _____, 20____ <b>▶ See separate instructions.</b>				OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2009</div>	
<b>A Check if:</b> 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"/>		<b>Use IRS label. Otherwise, print or type.</b> Name <b>Hide 'N Seek Foods Inc.</b> Number, street, and room or suite no. If a P.O. box, see instructions. <b>32 Any Street</b> City or town, state, and ZIP code <b>Anytown, TX 77287</b>		<b>B Employer identification number</b> <b>11-0000002</b> <b>C Date incorporated</b> <b>06/15/1979</b> <b>D Total assets (see instructions)</b> <b>\$ 860,788,175</b>		<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change	
<b>Income</b>	1a Gross receipts or sales <b>496,482,805</b>		b Less returns and allowances <b>60,233,606</b>		c Bal ▶		1c <b>436,249,199</b>
	2 Cost of goods sold (Schedule A, line 8)						2 <b>287,440,463</b>
	3 Gross profit. Subtract line 2 from line 1c						3 <b>148,808,736</b>
	4 Dividends (Schedule C, line 19)						4 <b>2,304,041</b>
	5 Interest						5 <b>2,948,781</b>
	6 Gross rents						6 <b>6,132,695</b>
	7 Gross royalties						7 <b>2,707,354</b>
	8 Capital gain net income (attach Schedule D (Form 1120))						8 <b>409,942</b>
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)						9 <b>530,308</b>
	10 Other income (see instructions—attach schedule)						10 <b>50,072,270</b>
	11 <b>Total income.</b> Add lines 3 through 10						11 <b>213,914,127</b>
<b>Deductions (See instructions for limitations on deductions.)</b>	12 Compensation of officers (Schedule E, line 4)						12 <b>3,563,291</b>
	13 Salaries and wages (less employment credits)						13 <b>30,986,825</b>
	14 Repairs and maintenance						14 <b>598,092</b>
	15 Bad debts						15 <b>378,768</b>
	16 Rents						16 <b>3,473,590</b>
	17 Taxes and licenses						17 <b>5,726,524</b>
	18 Interest						18 <b>21,434,718</b>
	19 Charitable contributions						19 <b>148,769</b>
	20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)						20 <b>1,656,534</b>
	21 Depletion						21
	22 Advertising						22 <b>1,870,199</b>
	23 Pension, profit-sharing, etc., plans						23 <b>2,227,414</b>
	24 Employee benefit programs						24 <b>3,289,542</b>
	25 Domestic production activities deduction (attach Form 8903)						25
	26 Other deductions (attach schedule)						26 <b>55,481,163</b>
	27 <b>Total deductions.</b> Add lines 12 through 26						27 <b>130,835,429</b>
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11						28 <b>83,078,698</b>
29 <b>Less: a</b> Net operating loss deduction (see instructions)		29a				29c	
b Special deductions (Schedule C, line 20)		29b				29c	
<b>Tax, Refundable Credits, and Payments</b>	30 <b>Taxable income.</b> Subtract line 29c from line 28 (see instructions)						30 <b>83,078,698</b>
	31 <b>Total tax</b> (Schedule J, line 10)						31 <b>17,867,507</b>
	32a 2008 overpayment credited to 2009		32a <b>232,650</b>				
	b 2009 estimated tax payments		32b <b>20,000,000</b>				
	c 2009 refund applied for on Form 4466		32c ( )				
	e Tax deposited with Form 7004		32e				
	f Credits: (1) Form 2439 (2) Form 4136		32f				
	g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c		32g				32h <b>20,232,650</b>
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>						33
	34 <b>Amount owed.</b> If line 32h is smaller than the total of lines 31 and 33, enter amount owed						34
	35 <b>Overpayment.</b> If line 32h is larger than the total of lines 31 and 33, enter amount overpaid						35 <b>2,365,143</b>
36 Enter amount from line 35 you want: <b>Credited to 2010 estimated tax</b> ▶ <b>1,000,000</b> <b>Refunded</b> ▶						36 <b>1,365,143</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.							
<b>Sign Here</b> Signature of officer _____ Date _____ Preparer's signature _____		Chief Executive Officer Title _____		May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Preparer's SSN or PTIN <b>999-06-0007</b>	
<b>Paid Preparer's Use Only</b> Firm's name (or yours if self-employed), address, and ZIP code <b>Electronic Tax Filers, Inc.</b> <b>100 Efile Drive Anytown, TX 75231</b>		Date _____ Check if self-employed <input checked="" type="checkbox"/>		EIN <b>11-0000011</b> Phone no. <b>512-555-1212</b>		Preparer's SSN or PTIN <b>999-06-0007</b>	

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

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	<b>Total.</b> Add lines 1 through 5	6	418,677,919
7	Inventory at end of year	7	131,237,456
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2	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 percentage (or amounts) 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 ☐ Nof Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ 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 <b>Total.</b> 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	2,304,041		
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 <b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4 ▶	2,304,041		
20 <b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

**Schedule E Compensation of Officers** (see instructions for page 1, line 12)**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(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	
1 <b>Doug Doe</b>	999-06-0016	100 %	10 %	%	1,294,635
<b>Jane Doe</b>	999-06-0017	100 %	10 %	%	1,009,528
<b>Tom Doe</b>	999-06-0018	100 %	10 %	%	1,259,128
		%	%	%	
		%	%	%	
2 Total compensation of officers					3,563,291
3 Compensation of officers claimed on Schedule A and elsewhere on return					
4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12					3,563,291

**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 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 29		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	<b>Total credits.</b> 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	
9	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 schedule)		9	
10	<b>Total tax.</b> Add lines 7 through 9. Enter here and on page 1, line 31		10	17,867,507

**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. ▶ 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 ▶		✓
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)	✓	
5	At the end of the tax year, did the corporation:	Yes	No
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).		✓

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock



# Form 1120 Test Scenario 2

Form 1120 (2009)

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## Schedule K Continued

- 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).

(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 . . . . . ☐  
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 . . . . . ☐  
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 1a 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. ► \$ \_\_\_\_\_

Form **1120** (2009)

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
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	( 3,429,110)	84,580,831
3	Inventories . . . . .		96,446,105		131,237,456
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach schedule) . . . . .		58,184,400		17,472,554
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach schedule) . . . . .		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 schedule) . . . . .		25,320,662		39,650,087
15	<b>Total assets</b> . . . . .		696,315,452		860,788,175
<b>Liabilities and Shareholders' Equity</b>					
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 schedule) . . . . .		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 schedule) . . . . .		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 schedule) . . . . .				
25	Retained earnings—Unappropriated . . . . .		48,595,621		136,104,313
26	Adjustments to shareholders' equity (attach schedule) . . . . .				
27	Less cost of treasury stock . . . . .		( )		( 7,701,611)
28	<b>Total liabilities and shareholders' equity</b> . . . . .		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): _____	
		7,283,986	7	Add lines 5 and 6 . . . . .	
4	Add lines 1, 2, and 3 . . . . .	136,104,313	8	Balance at end of year (line 4 less line 7) . . . . .	136,104,313

**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.

▶ See separate instructions.

OMB No. 1545-0123

**2009**

Name

Hide 'N Seek Foods, Inc. - Consolidated Sch D

Employer identification number

11-0000002

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				2	
3 Short-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .				3	
4 Unused capital loss carryover (attach computation) . . . . .				4	( )
5 Net short-term capital gain or (loss). Combine lines 1 through 4 . . . . .				5	

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

6 Passthru from Ptnrsp.					220,747
Stock	04/17/2004	09/15/2009	359,183	255,300	103,883
Stock	01/13/2003	01/18/2009	231,030	249,600	(18,570)
7 Enter gain from Form 4797, line 7 or 9 . . . . .				7	103,882
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				8	
9 Long-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .				9	
10 Capital gain distributions (see instructions) . . . . .				10	
11 Net long-term capital gain or (loss). Combine lines 6 through 10 . . . . .				11	409,942

**Part III Summary of Parts I and II**

12 Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11) . . . . .	12	
13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5) . . . . .	13	409,942
14 Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV . . . . .	14	409,942

**Note.** If losses exceed gains, see **Capital losses** in the instructions.**Part IV Alternative Tax for Corporations with Qualified Timber Gain. Complete Part IV only if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.**

15 Enter qualified timber gain (as defined in section 1201(b)(2)) . . . . .	15		
16 Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return . . . . .	16		
17 Enter the smallest of: (a) the amount on line 15; (b) the amount on line 16; or (c) the amount on Part III, line 13 . . . . .	17		
18 Multiply line 17 by 15% . . . . .	18		
19 Subtract line 13 from line 16. If zero or less, enter -0- . . . . .	19		
20 Enter the tax on line 19, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed . . . . .	20		
21 Add lines 17 and 19 . . . . .	21		
22 Subtract line 21 from line 16. If zero or less, enter -0- . . . . .	22		
23 Multiply line 22 by 35% . . . . .	23		
24 Add lines 18, 20, and 23 . . . . .	24		
25 Enter the tax on line 16, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed . . . . .	25		
26 Enter the smaller of line 24 or line 25. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return . . . . .	26		

**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.

▶ See separate instructions.

OMB No. 1545-0123

**2009**

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37				2	
3 Short-term gain or (loss) from like-kind exchanges from Form 8824				3	
4 Unused capital loss carryover (attach computation)				4	( )
5 Net short-term capital gain or (loss). Combine lines 1 through 4				5	

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

6 <b>Stock</b>	<b>04/17/2004</b>	<b>09/15/2009</b>	<b>359,183</b>	<b>255,300</b>	<b>103,883</b>
7 Enter gain from Form 4797, line 7 or 9				7	<b>103,882</b>
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37				8	
9 Long-term gain or (loss) from like-kind exchanges from Form 8824				9	
10 Capital gain distributions (see instructions)				10	
11 Net long-term capital gain or (loss). Combine lines 6 through 10				11	<b>207,765</b>

**Part III Summary of Parts I and II**

12 Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11)	12	
13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5)	13	<b>207,765</b>
14 Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV	14	<b>207,765</b>

**Note.** If losses exceed gains, see **Capital losses** in the instructions.**Part IV Alternative Tax for Corporations with Qualified Timber Gain. Complete Part IV only if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.**

15 Enter qualified timber gain (as defined in section 1201(b)(2))	15	
16 Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return	16	
17 Enter the smallest of: (a) the amount on line 15; (b) the amount on line 16; or (c) the amount on Part III, line 13	17	
18 Multiply line 17 by 15%	18	
19 Subtract line 13 from line 16. If zero or less, enter -0-	19	
20 Enter the tax on line 19, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed	20	
21 Add lines 17 and 19	21	
22 Subtract line 21 from line 16. If zero or less, enter -0-	22	
23 Multiply line 22 by 35%	23	
24 Add lines 18, 20, and 23	24	
25 Enter the tax on line 16, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed	25	
26 Enter the smaller of line 24 or line 25. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return	26	

**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.

▶ See separate instructions.

OMB No. 1545-0123

**2009**

Name

**The Greek Playhouse**

Employer identification number

**11-0000012****Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
<b>1</b>					
<b>2</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>2</b>	
<b>3</b> Short-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>3</b>	
<b>4</b> Unused capital loss carryover (attach computation) . . . . .				<b>4</b>	( )
<b>5</b> Net short-term capital gain or (loss). Combine lines 1 through 4 . . . . .				<b>5</b>	

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

<b>6</b> Passthru from Ptnrshp					<b>220,747</b>
<b>7</b> Enter gain from Form 4797, line 7 or 9 . . . . .				<b>7</b>	
<b>8</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>8</b>	
<b>9</b> Long-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>9</b>	
<b>10</b> Capital gain distributions (see instructions) . . . . .				<b>10</b>	
<b>11</b> Net long-term capital gain or (loss). Combine lines 6 through 10 . . . . .				<b>11</b>	<b>220,747</b>

**Part III Summary of Parts I and II**

<b>12</b> Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11) . . . . .	<b>12</b>	
<b>13</b> Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5) . . . . .	<b>13</b>	<b>220,747</b>
<b>14</b> Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV . . . . .	<b>14</b>	<b>220,747</b>

**Note.** If losses exceed gains, see **Capital losses** in the instructions.**Part IV Alternative Tax for Corporations with Qualified Timber Gain. Complete Part IV only if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.**

<b>15</b> Enter qualified timber gain (as defined in section 1201(b)(2)) . . . . .	<b>15</b>		
<b>16</b> Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return . . . . .	<b>16</b>		
<b>17</b> Enter the smallest of: (a) the amount on line 15; (b) the amount on line 16; or (c) the amount on Part III, line 13 . . . . .	<b>17</b>		
<b>18</b> Multiply line 17 by 15% . . . . .	<b>18</b>		
<b>19</b> Subtract line 13 from line 16. If zero or less, enter -0- . . . . .	<b>19</b>		
<b>20</b> Enter the tax on line 19, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed . . . . .	<b>20</b>		
<b>21</b> Add lines 17 and 19 . . . . .	<b>21</b>		
<b>22</b> Subtract line 21 from line 16. If zero or less, enter -0- . . . . .	<b>22</b>		
<b>23</b> Multiply line 22 by 35% . . . . .	<b>23</b>		
<b>24</b> Add lines 18, 20, and 23 . . . . .	<b>24</b>		
<b>25</b> Enter the tax on line 16, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed . . . . .	<b>25</b>		
<b>26</b> Enter the smaller of line 24 or line 25. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return . . . . .	<b>26</b>		

**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.

▶ See separate instructions.

OMB No. 1545-0123

**2009**

Name

**Acme Foods Corp.**

Employer identification number

**11-0000013****Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
<b>1</b>					
<b>2</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>2</b>	
<b>3</b> Short-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>3</b>	
<b>4</b> Unused capital loss carryover (attach computation) . . . . .				<b>4</b>	( )
<b>5</b> Net short-term capital gain or (loss). Combine lines 1 through 4 . . . . .				<b>5</b>	

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

<b>6</b> <b>Stock</b>	<b>01/13/2003</b>	<b>01/18/2009</b>	<b>231,030</b>	<b>249,600</b>	<b>(18,570)</b>
<b>7</b> Enter gain from Form 4797, line 7 or 9 . . . . .				<b>7</b>	
<b>8</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>8</b>	
<b>9</b> Long-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>9</b>	
<b>10</b> Capital gain distributions (see instructions) . . . . .				<b>10</b>	
<b>11</b> Net long-term capital gain or (loss). Combine lines 6 through 10 . . . . .				<b>11</b>	<b>(18,570)</b>

**Part III Summary of Parts I and II**

<b>12</b> Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11) . . . . .	<b>12</b>	
<b>13</b> Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5) . . . . .	<b>13</b>	<b>(18,570)</b>
<b>14</b> Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV . . . . .	<b>14</b>	<b>(18,570)</b>

**Note.** If losses exceed gains, see **Capital losses** in the instructions.**Part IV Alternative Tax for Corporations with Qualified Timber Gain. Complete Part IV only if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.**

<b>15</b> Enter qualified timber gain (as defined in section 1201(b)(2)) . . . . .	<b>15</b>		
<b>16</b> Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return . . . . .	<b>16</b>		
<b>17</b> Enter the smallest of: (a) the amount on line 15; (b) the amount on line 16; or (c) the amount on Part III, line 13 . . . . .	<b>17</b>		
<b>18</b> Multiply line 17 by 15% . . . . .	<b>18</b>		
<b>19</b> Subtract line 13 from line 16. If zero or less, enter -0- . . . . .	<b>19</b>		
<b>20</b> Enter the tax on line 19, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed . . . . .	<b>20</b>		
<b>21</b> Add lines 17 and 19 . . . . .	<b>21</b>		
<b>22</b> Subtract line 21 from line 16. If zero or less, enter -0- . . . . .	<b>22</b>		
<b>23</b> Multiply line 22 by 35% . . . . .	<b>23</b>		
<b>24</b> Add lines 18, 20, and 23 . . . . .	<b>24</b>		
<b>25</b> Enter the tax on line 16, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed . . . . .	<b>25</b>		
<b>26</b> Enter the smaller of line 24 or line 25. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return . . . . .	<b>26</b>		



**SCHEDULE G  
(Form 1120)**Department of the Treasury  
Internal Revenue Service**Information on Certain Persons Owning the  
Corporation's Voting Stock**

▶ Attach to Form 1120.

OMB No. 1545-0123

**2009**

Name

Employer identification number (EIN)

Hide 'N Seek Foods, Inc.

11

0000002

**Part I** **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).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
Handkerchief Inc.	11-0000022	Corp	US	50%

**Part II** **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate 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).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock
John Doe	001-06-0016	US	50%

**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.  
▶ See separate instructions.

OMB No. 1545-0123

**2009**

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 01/01/2009 Ending 12/31/2009

**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 H I D S K

**c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 9 5 9 9 5 9 9 5 9

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	<b>4a</b>	<b>82,461,378</b>
<b>b</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) _____		
<b>5a</b> Net income from nonincludible foreign entities (attach schedule)	<b>5a</b>	<b>(2,304,041)</b>
<b>b</b> Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	<b>5b</b>	<b>105,264</b>
<b>6a</b> Net income from nonincludible U.S. entities (attach schedule)	<b>6a</b>	
<b>b</b> Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	<b>6b</b>	
<b>7a</b> Net income (loss) of other includible foreign disregarded entities (attach schedule)	<b>7a</b>	
<b>b</b> Net income (loss) of other includible U.S. disregarded entities (attach schedule)	<b>7b</b>	
<b>c</b> Net income (loss) of other includible entities (attach schedule)	<b>7c</b>	
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	<b>8</b>	<b>(37,895)</b>
<b>9</b> Adjustment to reconcile income statement period to tax year (attach schedule)	<b>9</b>	
<b>10a</b> Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	<b>10a</b>	
<b>b</b> Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	<b>10b</b>	
<b>c</b> Other adjustments to reconcile to amount on line 11 (attach schedule)	<b>10c</b>	
<b>11 Net income (loss) per income statement of includible corporations.</b> Combine lines 4 through 10 <b>Note.</b> Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.	<b>11</b>	<b>80,224,706</b>

**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
<b>a</b> Included on Part I, line 4	<b>885,736,109</b>	<b>409,799,286</b>
<b>b</b> Removed on Part I, line 5	<b>24,947,934</b>	<b>501,703</b>
<b>c</b> Removed on Part I, line 6		
<b>d</b> Included on Part I, line 7		



# Form 1120 Test Scenario 2

Schedule M-3 (Form 1120) 2009

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 group

Check 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	(8,759,992)		50,578,008
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
12	Items relating to reportable transactions (attach details)				
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		(18,570)		(18,570)
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 details)				
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 schedule)	1,710,800	(4,032,268)		(2,321,468)
26	<b>Total income (loss) items.</b> Combine lines 1 through 25	(215,960,734)	(17,290,778)	39,914	(233,211,598)
27	<b>Total expense/deduction items</b> (from Part III, line 36)	(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	<b>Reconciliation totals.</b> 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) 2009

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 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 Other expense/deduction items with differences (attach schedule) . . . . .	58,867,541	(11,144,414)		47,723,127
36 <b>Total expense/deduction items.</b> Combine lines 1 through 35. 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)**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.  
▶ See separate instructions.

OMB No. 1545-0123

**2009**

Name of corporation (common parent, if consolidated return)

**Hide 'N Seek Foods Inc.**

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   

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 . . .	<b>4a</b>
<b>b</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) _____	
<b>5a</b> Net income from nonincludible foreign entities (attach schedule) . . . . .	<b>5a</b> ( )
<b>b</b> Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) . . . . .	<b>5b</b>
<b>6a</b> Net income from nonincludible U.S. entities (attach schedule) . . . . .	<b>6a</b> ( )
<b>b</b> Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) . . . . .	<b>6b</b>
<b>7a</b> Net income (loss) of other includible foreign disregarded entities (attach schedule) . . . . .	<b>7a</b>
<b>b</b> Net income (loss) of other includible U.S. disregarded entities (attach schedule) . . . . .	<b>7b</b>
<b>c</b> Net income (loss) of other includible entities (attach schedule) . . . . .	<b>7c</b>
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) . . . . .	<b>8</b>
<b>9</b> Adjustment to reconcile income statement period to tax year (attach schedule) . . . . .	<b>9</b>
<b>10a</b> Intercompany dividend adjustments to reconcile to line 11 (attach schedule) . . . . .	<b>10a</b>
<b>b</b> Other statutory accounting adjustments to reconcile to line 11 (attach schedule) . . . . .	<b>10b</b>
<b>c</b> Other adjustments to reconcile to amount on line 11 (attach schedule) . . . . .	<b>10c</b>
<b>11</b> <b>Net income (loss) per income statement of includible corporations.</b> Combine lines 4 through 10 . . . . .	<b>11</b>

**Note.** Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.

**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
<b>a</b> Included on Part I, line 4 . . . . . ▶		
<b>b</b> Removed on Part I, line 5 . . . . . ▶		
<b>c</b> Removed on Part I, line 6 . . . . . ▶		
<b>d</b> Included on Part I, line 7 . . . . . ▶		

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)

**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)

<b>Income (Loss) Items</b> (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		<b>2,304,041</b>		<b>2,304,041</b>
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		<b>(59,869)</b>		<b>(59,869)</b>
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
12	Items relating to reportable transactions (attach details)				
13	Interest income (attach Form 8916-A)	<b>1,221,456</b>			<b>1,221,456</b>
14	Total accrual to cash adjustment				
15	Hedging transactions				
16	Mark-to-market income (loss)				
17	Cost of goods sold (attach Form 8916-A)	<b>( 256,751,409)</b>	<b>(9,161,241)</b>		<b>( 265,912,650)</b>
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>(43,256)</b>		<b>43,256</b>	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		<b>207,765</b>		<b>207,765</b>
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		<b>528,161</b>		<b>528,161</b>
e	Abandonment losses				
f	Worthless stock losses (attach details)				
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 schedule)	<b>977,052</b>	<b>(3,206,156)</b>		<b>(2,229,104)</b>
26	<b>Total income (loss) items.</b> Combine lines 1 through 25	<b>(254,596,157)</b>	<b>(9,387,299)</b>	<b>43,256</b>	<b>(263,940,200)</b>
27	<b>Total expense/deduction items</b> (from Part III, line 36)	<b>(85,001,618)</b>	<b>(1,678,423)</b>	<b>3,046,579</b>	<b>(83,633,462)</b>
28	Other items with no differences	<b>380,985,705</b>			<b>380,985,705</b>
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	<b>41,387,930</b>	<b>(11,065,722)</b>	<b>3,089,835</b>	<b>33,412,043</b>
b	PC insurance subgroup reconciliation totals				
c	Life insurance subgroup reconciliation totals				
30	<b>Reconciliation totals.</b> Combine lines 29a through 29c	<b>41,387,930</b>	<b>(11,065,722)</b>	<b>3,089,835</b>	<b>33,412,043</b>

**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.

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)

**Hide 'N Seek Foods Inc.**

Employer identification number

**11-0000002****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 . . . . .	8,117,700		(8,117,700)	
2 U.S. deferred income tax expense . . . . .	(73,776)		73,776	
3 State and local current income tax expense . . . . .	4,351,535	(176,713)		4,174,822
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) . . . . .	21,342,118	71,196		21,413,314
9 Stock option expense . . . . .			6,214,608	6,214,608
10 Other equity-based compensation . . . . .				
11 Meals and entertainment . . . . .	2,362,058		(1,257,819)	1,104,239
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 . . . . .	2,006,997			2,006,997
17 Other post-retirement benefits . . . . .				
18 Deferred compensation . . . . .				
19 Charitable contribution of cash and tangible property . . . . .	71,593		45,760	117,353
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 . . . . .	519,407	1,563,199		2,082,606
29 Section 198 environmental remediation costs . . . . .				
30 Depletion . . . . .				
31 Depreciation . . . . .	1,469,944			1,469,944
32 Bad debt expense . . . . .	334,250	39,799		374,049
33 Corporate owned life insurance premiums . . . . .				
34 Purchase versus lease (for purchasers and/or lessees) . . . . .				
35 Other expense/deduction items with differences (attach schedule) . . . . .	44,494,588	180,942		44,675,530
36 <b>Total expense/deduction items.</b> Combine lines 1 through 35. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . .	85,001,618	1,678,423	(3,046,579)	83,633,462



**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.  
▶ See separate instructions.

OMB No. 1545-0123

**2009**

Name of corporation (common parent, if consolidated return)

**Hide 'N Seek Foods Inc.**

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 . . . . .

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**c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . . .

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**4a** Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 . . . . .**4a****b** Indicate accounting standard used for line 4a (see instructions):(1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Tax-basis (5) ☐ Other (specify) \_\_\_\_\_**5a** Net income from nonincludible foreign entities (attach schedule) . . . . .**5a****b** Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) . . . . .**5b****6a** Net income from nonincludible U.S. entities (attach schedule) . . . . .**6a****b** Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) . . . . .**6b****7a** Net income (loss) of other includible foreign disregarded entities (attach schedule) . . . . .**7a****b** Net income (loss) of other includible U.S. disregarded entities (attach schedule) . . . . .**7b****c** Net income (loss) of other includible entities (attach schedule) . . . . .**7c****8** Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) . . . . .**8****9** Adjustment to reconcile income statement period to tax year (attach schedule) . . . . .**9****10a** Intercompany dividend adjustments to reconcile to line 11 (attach schedule) . . . . .**10a****b** Other statutory accounting adjustments to reconcile to line 11 (attach schedule) . . . . .**10b****c** Other adjustments to reconcile to amount on line 11 (attach schedule) . . . . .**10c****11 Net income (loss) per income statement of includible corporations.** Combine lines 4 through 10 . . . . .**11****Note.** Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.**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
<b>a</b> Included on Part I, line 4 . . . . . ▶		
<b>b</b> Removed on Part I, line 5 . . . . . ▶		
<b>c</b> Removed on Part I, line 6 . . . . . ▶		
<b>d</b> Included on Part I, line 7 . . . . . ▶		

## Form 1120 Test Scenario 2

Schedule M-3 (Form 1120) 2009

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)

**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)

<b>Income (Loss) Items</b> (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 details)				
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 details)				
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 schedule)	7,844	(7,844)		
26	<b>Total income (loss) items.</b> Combine lines 1 through 25	(969,863)	879,473	(2,147)	(92,537)
27	<b>Total expense/deduction items</b> (from Part III, line 36)	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	<b>Reconciliation totals.</b> 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) 2009

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)

**Greek Playhouse**

Employer identification number

**11-000012****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 . . . . .	<b>502,343</b>		<b>(502,343)</b>	
2 U.S. deferred income tax expense . . . . .	<b>(4,565)</b>		<b>4,565</b>	
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) . . . . .	<b>2,142</b>			<b>2,142</b>
9 Stock option expense . . . . .				
10 Other equity-based compensation . . . . .				
11 Meals and entertainment . . . . .	<b>74,715</b>		<b>(72,246)</b>	<b>2,469</b>
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 . . . . .	<b>(212)</b>		<b>15,814</b>	<b>15,602</b>
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 . . . . .	<b>(8,288)</b>	<b>8,288</b>		
29 Section 198 environmental remediation costs . . . . .				
30 Depletion . . . . .				
31 Depreciation . . . . .	<b>2,286</b>	<b>5,317</b>		<b>7,603</b>
32 Bad debt expense . . . . .				
33 Corporate owned life insurance premiums . . . . .				
34 Purchase versus lease (for purchasers and/or lessees) . . . . .				
35 Other expense/deduction items with differences (attach schedule) . . . . .	<b>(3,840,562)</b>	<b>3,894,049</b>		<b>53,487</b>
36 <b>Total expense/deduction items.</b> Combine lines 1 through 35. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . .	<b>(3,272,141)</b>	<b>3,907,654</b>	<b>(554,210)</b>	<b>81,303</b>



**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.  
▶ See separate instructions.

OMB No. 1545-0123

**2009**

Name of corporation (common parent, if consolidated return)

**Hide 'N Seek Foods Inc.**

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   

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	<b>4a</b>
<b>b</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) _____	
<b>5a</b> Net income from nonincludible foreign entities (attach schedule)	<b>5a</b> ( )
<b>b</b> Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	<b>5b</b>
<b>6a</b> Net income from nonincludible U.S. entities (attach schedule)	<b>6a</b> ( )
<b>b</b> Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	<b>6b</b>
<b>7a</b> Net income (loss) of other includible foreign disregarded entities (attach schedule)	<b>7a</b>
<b>b</b> Net income (loss) of other includible U.S. disregarded entities (attach schedule)	<b>7b</b>
<b>c</b> Net income (loss) of other includible entities (attach schedule)	<b>7c</b>
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	<b>8</b>
<b>9</b> Adjustment to reconcile income statement period to tax year (attach schedule)	<b>9</b>
<b>10a</b> Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	<b>10a</b>
<b>b</b> Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	<b>10b</b>
<b>c</b> Other adjustments to reconcile to amount on line 11 (attach schedule)	<b>10c</b>
<b>11 Net income (loss) per income statement of includible corporations.</b> Combine lines 4 through 10	<b>11</b>

**Note.** Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.

**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
<b>a</b> Included on Part I, line 4		
<b>b</b> Removed on Part I, line 5		
<b>c</b> Removed on Part I, line 6		
<b>d</b> Included on Part I, line 7		

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)

<b>Income (Loss) Items</b> (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	(8,920,870)		50,417,130
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
12	Items relating to reportable transactions (attach details)				
13	Interest income (attach Form 8916-A)	475,203	1,252,122		1,727,325
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		(18,570)		(18,570)
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 details)				
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 schedule)	725,904	(818,268)		(92,364)
26	<b>Total income (loss) items.</b> Combine lines 1 through 25	39,605,286	(8,782,952)	(1,195)	30,821,139
27	<b>Total expense/deduction items</b> (from Part III, line 36)	(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	<b>Reconciliation totals.</b> 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.

# Form 1120 Test Scenario 2

Schedule M-3 (Form 1120) 2009

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 group

Check 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 Other expense/deduction items with differences (attach schedule) . . . . .	18,213,515	(15,219,405)		2,994,110
36 <b>Total expense/deduction items.</b> Combine lines 1 through 35. 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) 2009

**SCHEDULE N  
(Form 1120)**Department of the Treasury  
Internal Revenue Service**Foreign Operations of U.S. Corporations**▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC,  
1120-REIT, 1120-RIC, or 1120S.

OMB No. 1545-0123

**2009**

Name

Hide 'N Seek Foods Inc.

Employer identification number (EIN)

11-0000002

**Foreign Operations Information**

	Yes	No
<b>1a</b> 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 <b>Form 8858</b> , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		✓
<b>b</b> Enter the number of Forms 8858 attached to the tax return. . . . . ▶		
<b>2</b> Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return. . . . . ▶		
<b>3</b> 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 attachment.		✓
<b>4a</b> Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) . . . . . If "Yes," attach <b>Form 5471</b> , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.	✓	
<b>b</b> Enter the number of Forms 5471 attached to the tax return . . . . . ▶ <b>3</b>		
<b>5</b> 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 <b>Form 3520</b> , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		✓
<b>6a</b> At any time during the 2009 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 <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts.		✓
<b>b</b> If "Yes," enter the name of the foreign country . . . . . ▶		
<b>7a</b> Is the corporation claiming the extraterritorial income exclusion? . . . . . If "Yes," attach a separate <b>Form 8873</b> , Extraterritorial Income Exclusion, for <b>each</b> transaction or group of transactions.		✓
<b>b</b> Enter the number of Forms 8873 attached to the tax return . . . . . ▶		
<b>c</b> Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of <b>all</b> Forms 8873 attached to the tax return . . . . . ▶ \$		

## Form 1120 Test Scenario 2

Form

**851**(Rev. December 2005)  
Department of the Treasury  
Internal Revenue Service**Affiliations Schedule**► **File with each consolidated income tax return.**

OMB No. 1545-0025

For tax year ending **12/31****2009**

Name of common parent corporation

Employer identification number

**Hide 'N Seek Foods, Inc.****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
<b>1</b>	Common parent corporation		<b>10,000,000</b>	
	Subsidiary corporations:			
<b>2</b>	<b>The Greek Playhouse 60 Any Street Anytown, TX 78621</b>	<b>11 : 0000012</b>	<b>5,132,650</b>	
<b>3</b>	<b>Acme Food Corp 61 Any Street Anytown, TX 78621</b>	<b>11 : 0000013</b>	<b>5,100,000</b>	
<b>4</b>				
<b>5</b>				
<b>6</b>				
<b>7</b>				
<b>8</b>				
<b>9</b>				
<b>10</b>				
<b>Totals</b> (Must equal amounts shown on the consolidated tax return.) . . . ►			<b>20,232,650</b>	

**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.
<b>1</b>	Common parent corporation <b>Food Manufacturing</b>	<b>311900</b>						
	Subsidiary corporations:							
<b>2</b>	<b>Performing Arts Company</b>	<b>711100</b>		✓	<b>100</b>	<b>100 %</b>	<b>100 %</b>	
<b>3</b>	<b>Crop Production</b>	<b>111900</b>		✓	<b>100</b>	<b>100 %</b>	<b>100 %</b>	
<b>4</b>						%	%	
<b>5</b>						%	%	
<b>6</b>						%	%	
<b>7</b>						%	%	
<b>8</b>						%	%	
<b>9</b>						%	%	
<b>10</b>						%	%	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16880G

Form **851** (Rev. 12-2005)

**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
<b>2</b>	<b>The Greek Playhouse</b>	<b>1</b>	<b>11/15/09</b>	<b>1,000</b>		<b>100</b> %	<b>100</b> %
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%

- (c) If any transaction listed above caused either a deconsolidation of a subsidiary or a deconsolidation of any share of subsidiary stock and afterward, any member continued to hold stock of the subsidiary, did the basis of any retained share exceed its value immediately before the deconsolidation? If "Yes," see the instructions for details. . . . . ☐ Yes ☒ No
- (d) Is the group deducting a loss recognized on the disposition of the stock of a subsidiary? If "Yes," see the instructions for details, including the statements that must be attached. . . . . ☐ 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.

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

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# Form 1120 Test Scenario 2

Form 851 (Rev. 12-2005)

Page **3**

## 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 what to enter in Items 3a, 3b, 3c, and 3d.

Corp. No.	Name of corporation	Item 3a	Item 3b	Item 3c

Corp. No.	Item 3d—Provide a description of any arrangement.

Form **851** (Rev. 12-2005)

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 **09**, or other tax year beginning , 20 and ending , 20

Name <b>The Greek Playhouse</b>	Employer identification number <b>11 0000012</b>
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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 **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

**2009**Attachment  
Sequence No. **67**

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 the instructions for a higher limit for certain businesses . . . . .	1	\$250,000
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	\$800,000
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	
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 <b>smaller</b> of line 5 or line 8 . . . . .	9	
10	Carryover of disallowed deduction from line 13 of your 2008 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 2010. 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	<b>11,051,564</b>
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 2009 . . . . .	17	<b>4,538,703</b>
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 2009 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		<b>19,997,007</b>	<b>5</b>	<b>HY</b>	<b>200DB</b>	<b>4,002,999</b>
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	

**Section C—Assets Placed in Service During 2009 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	<b>Total.</b> 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	<b>19,593,266</b>
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	<b>89,913</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2009)

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, 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.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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	
<b>25</b> 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) . . . . .								<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
<b>27</b> Property used 50% or less in a qualified business use:									
		%			S/L -				
		%			S/L -				
		%			S/L -				
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .							<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .								<b>29</b>	

**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	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> 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
<b>42</b> Amortization of costs that begins during your 2009 tax year (see instructions):					
Misc Intangibles	01/01/2009	12,089,780	197	60 months	2,417,956
<b>43</b> Amortization of costs that began before your 2009 tax year . . . . .					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b> 2,417,956

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

**2009**Attachment  
Sequence No. **67**

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 the instructions for a higher limit for certain businesses . . . . .	1	\$250,000
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	\$800,000
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	
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 <b>smaller</b> of line 5 or line 8 . . . . .	9	
10	Carryover of disallowed deduction from line 13 of your 2008 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 2010. 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	<b>10,163,988</b>
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 2009 . . . . .	17	<b>2,900,522</b>
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 2009 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		<b>19,986,212</b>	<b>5</b>	<b>HY</b>	<b>200DB</b>	<b>3,999,401</b>
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	

**Section C—Assets Placed in Service During 2009 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	<b>Total.</b> 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	<b>17,063,911</b>
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	<b>68,255</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2009)

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, 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.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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	
<b>25</b> 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) . . . . .								<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
<b>27</b> Property used 50% or less in a qualified business use:									
		%			S/L -				
		%			S/L -				
		%			S/L -				
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .							<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>		

**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	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		
<b>Note:</b> 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
<b>42</b> Amortization of costs that begins during your 2009 tax year (see instructions):					
Misc Intangibles	01/01/2009	10,413,030	197	60 months	2,082,606
<b>43</b> Amortization of costs that began before your 2009 tax year . . . . .					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b> 2,082,606

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

**2009**Attachment  
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**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 the instructions for a higher limit for certain businesses . . . . .	1	\$250,000
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	\$800,000
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	
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 <b>smaller</b> of line 5 or line 8 . . . . .	9	
10	Carryover of disallowed deduction from line 13 of your 2008 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 2010. 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 2009 . . . . .	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 2009 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 2009 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	<b>Total.</b> 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** (2009)

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, 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.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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
<b>25</b> 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) . . . . .								<b>25</b>
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .								<b>28</b>
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .								<b>29</b>

**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	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> 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
<b>42</b> Amortization of costs that begins during your 2009 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2009 tax year . . . . .					<b>43</b>
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>



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

**2009**Attachment  
Sequence No. **67**

Name(s) shown on return

**Acme Foods 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 the instructions for a higher limit for certain businesses . . . . .	1	\$250,000
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	\$800,000
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	
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 <b>smaller</b> of line 5 or line 8 . . . . .	9	
10	Carryover of disallowed deduction from line 13 of your 2008 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 2010. 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	<b>887,576</b>
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 2009 . . . . .	17	<b>1,634,176</b>
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"/> <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2009 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 2009 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	<b>Total.</b> 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	<b>2,521,752</b>
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	<b>21,658</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2009)

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, 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.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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	
<b>25</b> 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) . . . . .								<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
<b>27</b> Property used 50% or less in a qualified business use:									
		%			S/L -				
		%			S/L -				
		%			S/L -				
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .							<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .								<b>29</b>	

**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	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> 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
<b>42</b> Amortization of costs that begins during your 2009 tax year (see instructions):					
Misc Intangibles	01/01/2009	1,676,750	197	60 months	335,350
<b>43</b> Amortization of costs that began before your 2009 tax year . . . . .					<b>43</b>
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b> 335,350



Form **4626**Department of the Treasury  
Internal Revenue Service**Alternative Minimum Tax—Corporations**▶ See separate instructions.  
▶ Attach to the corporation's tax return.

OMB No. 1545-0175

**2009**Name **Hide 'N Seek Foods Inc.** Employer identification number **11-0000002****Part I Alternative Minimum Tax Computation****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).

<b>1</b>	Taxable income or (loss) before net operating loss deduction . . . . .	<b>1</b>	<b>83,078,698</b>
<b>2</b>	<b>Adjustments and preferences:</b>		
<b>a</b>	Depreciation of post-1986 property . . . . .	<b>2a</b>	<b>5,498,317</b>
<b>b</b>	Amortization of certified pollution control facilities . . . . .	<b>2b</b>	
<b>c</b>	Amortization of mining exploration and development costs . . . . .	<b>2c</b>	
<b>d</b>	Amortization of circulation expenditures (personal holding companies only) . . . . .	<b>2d</b>	
<b>e</b>	Adjusted gain or loss . . . . .	<b>2e</b>	<b>(453,363)</b>
<b>f</b>	Long-term contracts . . . . .	<b>2f</b>	
<b>g</b>	Merchant marine capital construction funds . . . . .	<b>2g</b>	
<b>h</b>	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) . . . . .	<b>2h</b>	
<b>i</b>	Tax shelter farm activities (personal service corporations only) . . . . .	<b>2i</b>	
<b>j</b>	Passive activities (closely held corporations and personal service corporations only) . . . . .	<b>2j</b>	
<b>k</b>	Loss limitations . . . . .	<b>2k</b>	
<b>l</b>	Depletion . . . . .	<b>2l</b>	
<b>m</b>	Tax-exempt interest income from specified private activity bonds . . . . .	<b>2m</b>	
<b>n</b>	Intangible drilling costs . . . . .	<b>2n</b>	
<b>o</b>	Other adjustments and preferences . . . . .	<b>2o</b>	<b>2,013,113</b>
<b>3</b>	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o . . . . .	<b>3</b>	<b>90,136,765</b>
<b>4</b>	<b>Adjusted current earnings (ACE) adjustment:</b>		
<b>a</b>	ACE from line 10 of the ACE worksheet in the instructions . . . . .	<b>4a</b>	<b>89,071,125</b>
<b>b</b>	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions) . . . . .	<b>4b</b>	<b>(1,065,640)</b>
<b>c</b>	Multiply line 4b by 75% (.75). Enter the result as a positive amount . . . . .	<b>4c</b>	<b>799,230</b>
<b>d</b>	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). <b>Note:</b> You <b>must</b> enter an amount on line 4d (even if line 4b is positive) . . . . .	<b>4d</b>	<b>1,668,227</b>
<b>e</b>	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c . . . . . } • If line 4b is less than zero, enter the <b>smaller</b> of line 4c or line 4d as a negative amount . . . . . }	<b>4e</b>	<b>(799,230)</b>
<b>5</b>	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT . . . . .	<b>5</b>	<b>89,337,535</b>
<b>6</b>	Alternative tax net operating loss deduction (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Alternative minimum taxable income.</b> Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions . . . . .	<b>7</b>	<b>89,337,535</b>
<b>8</b>	<b>Exemption phase-out</b> (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
<b>a</b>	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- . . . . .	<b>8a</b>	
<b>b</b>	Multiply line 8a by 25% (.25) . . . . .	<b>8b</b>	
<b>c</b>	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- . . . . .	<b>8c</b>	<b>0</b>
<b>9</b>	Subtract line 8c from line 7. If zero or less, enter -0- . . . . .	<b>9</b>	<b>89,337,535</b>
<b>10</b>	If the corporation had qualified timber gain, complete Part II and enter the amount from line 24 here. Otherwise, multiply line 9 by 20% (.20) . . . . .	<b>10</b>	<b>17,867,507</b>
<b>11</b>	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions) . . . . .	<b>11</b>	
<b>12</b>	Tentative minimum tax. Subtract line 11 from line 10 . . . . .	<b>12</b>	<b>17,867,507</b>
<b>13</b>	Regular tax liability before applying all credits except the foreign tax credit . . . . .	<b>13</b>	<b>29,077,544</b>
<b>14</b>	<b>Alternative minimum tax.</b> 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. . . . .	<b>14</b>	<b>0</b>

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 129551

Form **4626** (2009)

**Part II** **Alternative Tax for Corporations with Qualified Timber Gain.** Complete Part II **only** if the corporation had qualified timber gain under section 1201(b). See instructions.

<b>15</b>	Enter qualified timber gain from Schedule D (Form 1120), line 15, as refigured for the AMT, if necessary. If you are filing Form 1120-RIC, see instructions for the amount to enter . . . . .	<b>15</b>	
<b>16</b>	Enter the amount from Schedule D (Form 1120), line 13, as refigured for the AMT, if necessary . . . . .	<b>16</b>	
<b>17</b>	Enter the amount from Part I, line 9 . . . . .	<b>17</b>	
<b>18</b>	Enter the <b>smallest</b> of the amount on line 15, line 16, or line 17 . . . . .	<b>18</b>	
<b>19</b>	Multiply line 18 by 15% (.15) . . . . .	<b>19</b>	
<b>20</b>	Subtract line 18 from line 17 . . . . .	<b>20</b>	
<b>21</b>	Multiply line 20 by 20% (.20) . . . . .	<b>21</b>	
<b>22</b>	Enter the total of line 19 and line 21 . . . . .	<b>22</b>	
<b>23</b>	Multiply line 17 by 20% (.20) . . . . .	<b>23</b>	
<b>24</b>	Enter the <b>smaller</b> of line 22 or line 23 here and on Part I, line 10 . . . . .	<b>24</b>	

Form **4626** (2009)

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.

▶ See separate instructions.

OMB No. 1545-0184

**2009**  
Attachment  
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 2009 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
<b>3</b>	Gain, if any, from Form 4684, line 43 . . . . .						<b>3</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft. . . . .						<b>6</b>
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .						<b>7</b>
	<b>Partnerships (except electing large partnerships) and S corporations.</b> 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.						
	<b>Individuals, partners, S corporation shareholders, and all others.</b> 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.						
<b>8</b>	Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .						<b>8</b>
<b>9</b>	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) . . . . .						<b>9</b>

106,029

2,147

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):

<b>11</b>	Loss, if any, from line 7 . . . . .					<b>11</b> ( )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .					<b>12</b> 2,147
<b>13</b>	Gain, if any, from line 31 . . . . .					<b>13</b> 528,161
<b>14</b>	Net gain or (loss) from Form 4684, lines 35 and 42a . . . . .					<b>14</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .					<b>15</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .					<b>16</b>
<b>17</b>	Combine lines 10 through 16 . . . . .					<b>17</b> 530,308
<b>18</b>	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:					
<b>a</b>	If the loss on line 11 includes a loss from Form 4684, line 39, 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>18a</b>
<b>b</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 . . . . .					<b>18b</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2009)

**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.)
<b>A</b>	<b>Equipment</b>	<b>various</b>	<b>various</b>
<b>B</b>			
<b>C</b>			
<b>D</b>			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price ( <b>Note:</b> 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	<b>If section 1245 property:</b>		3,228,699		
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the <b>smaller</b> of line 24 or 25a	25b	528,161		
26	<b>If section 1250 property:</b> 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 <b>smaller</b> 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 <b>smaller</b> of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	<b>If section 1252 property:</b> 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 <b>smaller</b> of line 24 or 27b	27c			
28	<b>If section 1254 property:</b>				
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 <b>smaller</b> of line 24 or 28a	28b			
29	<b>If section 1255 property:</b>				
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the <b>smaller</b> 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 37. 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**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.

▶ See separate instructions.

OMB No. 1545-0184

**2009**  
Attachment  
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 2009 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)
	<b>flowthru JKL &amp; PTR</b>						<b>103,882</b>
<b>3</b>	Gain, if any, from Form 4684, line 43 . . . . .						<b>3</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft. . . . .						<b>6</b>
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .						<b>7</b> <b>103,882</b>
<b>Partnerships (except electing large partnerships) and S corporations.</b> 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.							
<b>Individuals, partners, S corporation shareholders, and all others.</b> 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.							
<b>8</b>	Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .						<b>8</b>
<b>9</b>	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) . . . . .						<b>9</b>

**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):

<b>11</b>	Loss, if any, from line 7 . . . . .	<b>11</b>	( )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .	<b>12</b>	
<b>13</b>	Gain, if any, from line 31 . . . . .	<b>13</b>	<b>528,161</b>
<b>14</b>	Net gain or (loss) from Form 4684, lines 35 and 42a . . . . .	<b>14</b>	
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .	<b>15</b>	
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .	<b>16</b>	
<b>17</b>	Combine lines 10 through 16 . . . . .	<b>17</b>	<b>528,161</b>
<b>18</b>	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:		
<b>a</b>	If the loss on line 11 includes a loss from Form 4684, line 39, 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>b</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		
		<b>18a</b>	
		<b>18b</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2009)

**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.)
<b>A</b>	<b>Equipment</b>	<b>various</b>	<b>various</b>
<b>B</b>			
<b>C</b>			
<b>D</b>			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price ( <b>Note:</b> 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	<b>If section 1245 property:</b>		3,228,699		
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the <b>smaller</b> of line 24 or 25a	25b	528,161		
26	<b>If section 1250 property:</b> 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 <b>smaller</b> 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 <b>smaller</b> of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	<b>If section 1252 property:</b> 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 <b>smaller</b> of line 24 or 27b	27c			
28	<b>If section 1254 property:</b>				
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 <b>smaller</b> of line 24 or 28a	28b			
29	<b>If section 1255 property:</b>				
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the <b>smaller</b> 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 37. 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**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.

▶ See separate instructions.

OMB No. 1545-0184

**2009**  
Attachment  
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 2009 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 frm XYZ Ptr						<b>2,147</b>
<b>3</b>	Gain, if any, from Form 4684, line 43 . . . . .						<b>3</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft. . . . .						<b>6</b>
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .						<b>7</b> <b>2,147</b>
<b>Partnerships (except electing large partnerships) and S corporations.</b> 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. <b>Individuals, partners, S corporation shareholders, and all others.</b> 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.							
<b>8</b>	Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .						<b>8</b> <b>2,147</b>
<b>9</b>	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) . . . . .						<b>9</b> <b>0</b>

**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):

<b>11</b>	Loss, if any, from line 7 . . . . .	<b>11</b> ( )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .	<b>12</b> <b>2,147</b>
<b>13</b>	Gain, if any, from line 31 . . . . .	<b>13</b>
<b>14</b>	Net gain or (loss) from Form 4684, lines 35 and 42a . . . . .	<b>14</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .	<b>15</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .	<b>16</b>
<b>17</b>	Combine lines 10 through 16 . . . . .	<b>17</b> <b>2,147</b>
<b>18</b>	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:	
<b>a</b>	If the loss on line 11 includes a loss from Form 4684, line 39, 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>b</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	
<b>18a</b>		
<b>18b</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2009)

**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 ( <b>Note:</b> 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	<b>If section 1245 property:</b>				
a	Depreciation allowed or allowable from line 22 . . . . .	25a			
b	Enter the <b>smaller</b> of line 24 or 25a . . . . .	25b			
26	<b>If section 1250 property:</b> 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 <b>smaller</b> 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 <b>smaller</b> of line 26c or 26d . . . . .	26e			
f	Section 291 amount (corporations only) . . . . .	26f			
g	Add lines 26b, 26e, and 26f. . . . .	26g			
27	<b>If section 1252 property:</b> 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 <b>smaller</b> of line 24 or 27b . . . . .	27c			
28	<b>If section 1254 property:</b>				
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 <b>smaller</b> of line 24 or 28a . . . . .	28b			
29	<b>If section 1255 property:</b>				
a	Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .	29a			
b	Enter the <b>smaller</b> 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 37. 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 1120 Test Scenario 2

Form

**5471****Information Return of U.S. Persons With  
Respect To Certain Foreign Corporations**

OMB No. 1545-0704

(Rev. December 2007)

Department of the Treasury  
Internal Revenue Service

► See separate instructions.

Information furnished for the foreign corporation's annual accounting period (tax year required by  
section 898) (see instructions) beginning **01/01**, 20 **09**, and ending **12/31**, 20 **09**Attachment  
Sequence No. **121**

Name of person filing this return <b>Hide 'N Seek Foods, Inc.</b>	<b>A Identifying number</b> <b>11-0000002</b>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <b>32 Any Street</b>	<b>B Category of filer</b> (See instructions. Check applicable box(es)): 1 (repealed) 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5 <input checked="" type="checkbox"/>
City or town, state, and ZIP code <b>Anytown, TX 78621</b>	<b>C Enter the total percentage of the foreign corporation's voting stock</b> you owned at the end of its annual accounting period <b>100</b> %
Filer's tax year beginning <b>01/01</b> , 20 <b>09</b> , and ending <b>12/31</b> , 20 <b>09</b>	

**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.

<b>1a</b> Name and address of foreign corporation <b>Foreign Corp. #1</b> <b>65 Any Street, Anytown, Uruguay</b>				<b>b</b> Employer identification number, if any	
				<b>c</b> Country under whose laws incorporated <b>Uruguay</b>	
<b>d</b> Date of incorporation <b>06/05/1989</b>	<b>e</b> Principal place of business <b>Uruguay</b>	<b>f</b> Principal business activity code number <b>111900</b>	<b>g</b> Principal business activity <b>Crop Production</b>	<b>h</b> Functional currency <b>Uruguayan Peso</b>	

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

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</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)
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation	<b>d</b> 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  <b>Uruguay Accounting Department 64</b> <b>Any Street, Anytown, TX 75668</b>	

**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
<b>Common</b>	<b>5,000</b>	<b>5,000</b>

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 49958V

Form **5471** (Rev. 12-2007)



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

**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 attachment.
- 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? ☐ ☒

**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		<b>1</b>	<b>17,179,569</b>
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):			
		<b>Net Additions</b>	<b>Net Subtractions</b>	
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 schedule)			
3	Total net additions			
4	Total net subtractions			
5a	Current earnings and profits (line 1 plus line 3 minus line 4)		<b>5a</b>	<b>17,179,569</b>
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)		<b>5b</b>	
c	Combine lines 5a and 5b		<b>5c</b>	<b>17,179,569</b>
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))		<b>5d</b>	<b>1,908,841</b>

Enter exchange rate used for line 5d ► **9.000**

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

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

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 2005)  
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 Corporation #1**

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

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

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2005)

**SCHEDULE M  
(Form 5471)**(Rev. December 2007)  
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 Corporation #1****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 Buy-in payments received . . . . .					
5 Cost sharing 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 Buy-in payments paid . . . . .					
17 Cost sharing payments paid . . . . .					
18 Compensation paid for technical, managerial, engineering, construction, or like services . . . . .	<b>1,448,935</b>				
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 . . . . .	<b>1,448,935</b>				
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 . . . . .					

## Form 1120 Test Scenario 2

Form

**5471****Information Return of U.S. Persons With  
Respect To Certain Foreign Corporations**

OMB No. 1545-0704

(Rev. December 2007)

Department of the Treasury  
Internal Revenue Service

► See separate instructions.

Information furnished for the foreign corporation's annual accounting period (tax year required by  
section 898) (see instructions) beginning **01/01**, 20 **09**, and ending **12/31**, 20 **09**Attachment  
Sequence No. **121**

Name of person filing this return <b>Hide 'N Seek Foods, Inc.</b>	<b>A Identifying number</b> <b>11-0000002</b>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <b>32 Any Street</b>	<b>B Category of filer</b> (See instructions. Check applicable box(es)): 1 (repealed) 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5 <input checked="" type="checkbox"/>
City or town, state, and ZIP code <b>Anytown, TX 78621</b>	<b>C Enter the total percentage of the foreign corporation's voting stock</b> you owned at the end of its annual accounting period ..... <b>100</b> %
Filer's tax year beginning <b>01/01</b> , 20 <b>09</b> , and ending <b>12/31</b> , 20 <b>09</b>	

**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.

<b>1a</b> Name and address of foreign corporation <b>Foreign Corp. #2</b> <b>65 Any Street, Anytown, Uruguay</b>				<b>b</b> Employer identification number, if any	
				<b>c</b> Country under whose laws incorporated <b>United Kingdom</b>	
<b>d</b> Date of incorporation <b>05/13/1973</b>	<b>e</b> Principal place of business <b>United Kingdom</b>	<b>f</b> Principal business activity code number <b>522110</b>	<b>g</b> Principal business activity <b>Financing</b>	<b>h</b> Functional currency <b>British Pound</b>	

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

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</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)
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation  <b>John Doe</b> <b>55 Any Street</b> <b>Anytown, Uruguay</b>	<b>d</b> 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	

**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
<b>Common</b>	<b>1,000</b>	<b>1,000</b>
<b>Common</b>	<b>24,998,400</b>	<b>24,998,400</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2007)

**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. <b>Note:</b> 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)
<b>Hide 'N Seek Foods, Inc., 32 Any Street, Anytown, TX 78621 11-0000002</b>	<b>Common</b>	<b>1,000</b>	<b>1,000</b>	<b>100</b>
	<b>Common</b>	<b>24,998,400</b>	<b>24,998,400</b>	

**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
<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>	
	<b>c</b> Subtract line 1b from line 1a . . . . .	<b>1c</b>	
	<b>2</b> Cost of goods sold . . . . .	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c) . . . . .	<b>3</b>	
	<b>4</b> Dividends . . . . .	<b>4</b>	
	<b>5</b> Interest . . . . .	<b>5</b> 2,766,400	395,200
	<b>6a</b> Gross rents . . . . .	<b>6a</b>	
	<b>b</b> Gross royalties and license fees . . . . .	<b>6b</b>	
	<b>7</b> Net gain or (loss) on sale of capital assets . . . . .	<b>7</b>	
<b>Deductions</b>	<b>8</b> Other income (attach schedule) . . . . .	<b>8</b>	
	<b>9</b> Total income (add lines 3 through 8) . . . . .	<b>9</b> 2,766,400	395,200
	<b>10</b> Compensation not deducted elsewhere . . . . .	<b>10</b>	
	<b>11a</b> Rents . . . . .	<b>11a</b>	
	<b>b</b> Royalties and license fees . . . . .	<b>11b</b>	
	<b>12</b> Interest . . . . .	<b>12</b>	
	<b>13</b> Depreciation not deducted elsewhere . . . . .	<b>13</b>	
	<b>14</b> Depletion . . . . .	<b>14</b>	
	<b>15</b> Taxes (exclude provision for income, war profits, and excess profits taxes) . . . . .	<b>15</b>	
	<b>16</b> Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes) . . . . .	<b>16</b>	
<b>Net Income</b>	<b>17</b> Total deductions (add lines 10 through 16) . . . . .	<b>17</b>	
	<b>18</b> 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) . . . . .	<b>18</b> 2,766,400	395,200
	<b>19</b> Extraordinary items and prior period adjustments (see instructions) . . . . .	<b>19</b>	
	<b>20</b> Provision for income, war profits, and excess profits taxes (see instructions) . . . . .	<b>20</b>	
	<b>21</b> Current year net income or (loss) per books (combine lines 18 through 20) . . . . .	<b>21</b> 2,766,400	395,200



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

**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 attachment.
- 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? ☐ ☒

**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):		
		<b>Net Additions</b>	<b>Net Subtractions</b>
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 schedule)		
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 ► **7.000**

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

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? ☐ ☒
- 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.

## Form 1120 Test Scenario 2

**SCHEDULE J  
(Form 5471)**(Rev. December 2005)  
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 Corporation #2**

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

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

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2005)

**SCHEDULE M  
(Form 5471)**(Rev. December 2007)  
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 Corporation #2****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 Buy-in payments received . . . . .					
5 Cost sharing 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 . . . . .	<b>395,200</b>				
11 Premiums received for insurance or reinsurance . . . . .					
12 Add lines 1 through 11 . . . . .	<b>395,200</b>				
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 Buy-in payments paid . . . . .					
17 Cost sharing 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 . . . . .					

## Form 1120 Test Scenario 2

Form

**5471****Information Return of U.S. Persons With  
Respect To Certain Foreign Corporations**

OMB No. 1545-0704

(Rev. December 2007)

Department of the Treasury  
Internal Revenue Service

► See separate instructions.

Information furnished for the foreign corporation's annual accounting period (tax year required by  
section 898) (see instructions) beginning **01/01**, 20 **09**, and ending **12/31**, 20 **09**Attachment  
Sequence No. **121**

Name of person filing this return <b>Hide 'N Seek Foods, Inc.</b>	<b>A Identifying number</b> <b>11-0000002</b>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <b>32 Any Street</b>	<b>B Category of filer</b> (See instructions. Check applicable box(es)): 1 (repealed) 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input checked="" type="checkbox"/> 5 <input checked="" type="checkbox"/>
City or town, state, and ZIP code <b>Anytown, TX 78621</b>	<b>C Enter the total percentage of the foreign corporation's voting stock</b> you owned at the end of its annual accounting period <b>64</b> %
Filer's tax year beginning <b>01/01</b> , 20 <b>09</b> , and ending <b>12/31</b> , 20 <b>09</b>	

**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.

<b>1a</b> Name and address of foreign corporation <b>Foreign Corp. #3</b> <b>66 Any Street, Anytown, Uruguay</b>				<b>b</b> Employer identification number, if any	
				<b>c</b> Country under whose laws incorporated <b>Canada</b>	
<b>d</b> Date of incorporation <b>09/30/2004</b>	<b>e</b> Principal place of business <b>Canada</b>	<b>f</b> Principal business activity code number <b>522110</b>	<b>g</b> Principal business activity <b>Financing</b>	<b>h</b> Functional currency <b>Canadian Dollar</b>	

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

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</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)
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation		<b>d</b> 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  <b>Uruguay Accounting Department 54</b> <b>44 Any Street, Anytown, TX 75668</b>

**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
<b>Common</b>	<b>0</b>	<b>640</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2007)

# Form 1120 Test Scenario 2

Form 5471 (Rev. 12-2007)

Page **2**

## 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. <b>Note:</b> 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)
<b>Hide 'N Seek Foods, Inc 32</b> <b>Any Street, Anytown, TX 78621</b> <b>11-0000002</b>	<b>Common</b>	<b>0</b>	<b>640</b>	<b>64</b>
<b>Shareholder Company #1</b> <b>67 Anystreet</b> <b>Anytown, TX 78621 11-0000048</b>	<b>Common</b>	<b>0</b>	<b>360</b>	<b>36</b>

## 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
<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>	
	<b>c</b> Subtract line 1b from line 1a . . . . .	<b>1c</b>	
	<b>2</b> Cost of goods sold . . . . .	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c) . . . . .	<b>3</b>	
	<b>4</b> Dividends . . . . .	<b>4</b>	
	<b>5</b> Interest . . . . .	<b>5</b>	
	<b>6a</b> Gross rents . . . . .	<b>6a</b>	
	<b>b</b> Gross royalties and license fees . . . . .	<b>6b</b>	
	<b>7</b> Net gain or (loss) on sale of capital assets . . . . .	<b>7</b>	
<b>Deductions</b>	<b>8</b> Other income (attach schedule) . . . . .	<b>8</b>	
	<b>9</b> Total income (add lines 3 through 8) . . . . .	<b>9</b>	
	<b>10</b> Compensation not deducted elsewhere . . . . .	<b>10</b>	<b>114,663</b>
	<b>11a</b> Rents . . . . .	<b>11a</b>	<b>35,714</b>
	<b>b</b> Royalties and license fees . . . . .	<b>11b</b>	<b>25,000</b>
	<b>12</b> Interest . . . . .	<b>12</b>	
	<b>13</b> Depreciation not deducted elsewhere . . . . .	<b>13</b>	
	<b>14</b> Depletion . . . . .	<b>14</b>	
	<b>15</b> Taxes (exclude provision for income, war profits, and excess profits taxes) . . . . .	<b>15</b>	
	<b>16</b> Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes) . . . . .	<b>16</b>	
<b>Net Income</b>	<b>17</b> Total deductions (add lines 10 through 16) . . . . .	<b>17</b>	<b>150,377</b>
	<b>18</b> 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) . . . . .	<b>18</b>	<b>(150,377)</b>
	<b>19</b> Extraordinary items and prior period adjustments (see instructions) . . . . .	<b>19</b>	
	<b>20</b> Provision for income, war profits, and excess profits taxes (see instructions) . . . . .	<b>20</b>	
	<b>21</b> Current year net income or (loss) per books (combine lines 18 through 20) . . . . .	<b>21</b>	<b>(150,377)</b>

Form **5471** (Rev. 12-2007)

**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
<b>1</b> U.S.			
<b>2</b>			
<b>3</b>			
<b>4</b>			
<b>5</b>			
<b>6</b>			
<b>7</b>			
<b>8</b> 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
<b>1</b> Cash		<b>1</b>	<b>498</b>
<b>2a</b> Trade notes and accounts receivable		<b>2a</b>	
<b>b</b> Less allowance for bad debts		<b>2b</b> ( ) ( )	
<b>3</b> Inventories		<b>3</b>	
<b>4</b> Other current assets (attach schedule)		<b>4</b>	
<b>5</b> Loans to shareholders and other related persons		<b>5</b>	
<b>6</b> Investment in subsidiaries (attach schedule)		<b>6</b>	
<b>7</b> Other investments (attach schedule)		<b>7</b>	
<b>8a</b> Buildings and other depreciable assets		<b>8a</b>	
<b>b</b> Less accumulated depreciation		<b>8b</b> ( ) ( )	
<b>9a</b> Depletable assets		<b>9a</b>	
<b>b</b> Less accumulated depletion		<b>9b</b> ( ) ( )	
<b>10</b> Land (net of any amortization)		<b>10</b>	
<b>11</b> Intangible assets:			
<b>a</b> Goodwill		<b>11a</b>	
<b>b</b> Organization costs		<b>11b</b>	
<b>c</b> Patents, trademarks, and other intangible assets		<b>11c</b>	
<b>d</b> Less accumulated amortization for lines 11a, b, and c		<b>11d</b> ( ) ( )	
<b>12</b> Other assets (attach schedule)		<b>12</b>	
<b>13</b> Total assets		<b>13</b>	<b>498</b>
Liabilities and Shareholders' Equity			
<b>14</b> Accounts payable		<b>14</b>	<b>297</b>
<b>15</b> Other current liabilities (attach schedule)		<b>15</b>	
<b>16</b> Loans from shareholders and other related persons		<b>16</b>	<b>105,165</b>
<b>17</b> Other liabilities (attach schedule)		<b>17</b>	
<b>18</b> Capital stock:			
<b>a</b> Preferred stock		<b>18a</b>	
<b>b</b> Common stock		<b>18b</b>	<b>300</b>
<b>19</b> Paid-in or capital surplus (attach reconciliation)		<b>19</b>	
<b>20</b> Retained earnings		<b>20</b>	
<b>21</b> Less cost of treasury stock		<b>21</b> ( ) ( )	<b>(105,264)</b>
<b>22</b> Total liabilities and shareholders' equity		<b>22</b>	<b>498</b>

**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 attachment.
- 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? ☐ ☒

**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):		
		<b>Net Additions</b>	<b>Net Subtractions</b>
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 schedule)		
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	(105,264)

Enter exchange rate used for line 5d ► 1.42857

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

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 2005)  
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 Corporation #3**

<b>Important:</b> 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	
<b>1</b> Balance at beginning of year						
<b>2a</b> Current year E&P						
<b>b</b> Current year deficit in E&P	<b>150,377</b>					
<b>3</b> Total current and accumulated E&P not previously taxed (line 1 plus line 2a <b>or</b> line 1 minus line 2b)	<b>(150,377)</b>					
<b>4</b> Amounts included under section 951(a) or reclassified under section 959(c) in current year						
<b>5a</b> Actual distributions or reclassifications of previously taxed E&P						
<b>b</b> Actual distributions of nonpreviously taxed E&P						
<b>6a</b> Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
<b>b</b> Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	<b>(150,377)</b>					
<b>7</b> Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	<b>(150,377)</b>					<b>(150,377)</b>

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

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2005)

**SCHEDULE M  
(Form 5471)**(Rev. December 2007)  
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 Corporation #3****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 Buy-in payments received . . . . .					
5 Cost sharing 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 Buy-in payments paid . . . . .					
17 Cost sharing 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 . . . . .	<b>105,165</b>				
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions . . . . .					

**SCHEDULE O  
(Form 5471)**

(Rev. December 2005)

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 Corporation #3****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	
<b>Hide 'N Seek Foods, Inc. 32 Any Street Anytown, TX 75232 11-0000002</b>	<b>1120</b>	<b>09/15/2010</b>	<b>OSPC</b>	

**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
<b>Hide 'N Seek Foods, Inc.</b>	<b>Common</b>	<b>10/16/2009</b>	<b>Stock Purchase</b>	<b>640</b>		

# Form 1120 Test Scenario 2

Schedule O (Form 5471) (Rev. 12-2005)

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(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired
<b>192</b>	<b>Sue Doe, 68 Any Street, Anytown, TX 75232</b>

## 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 ►

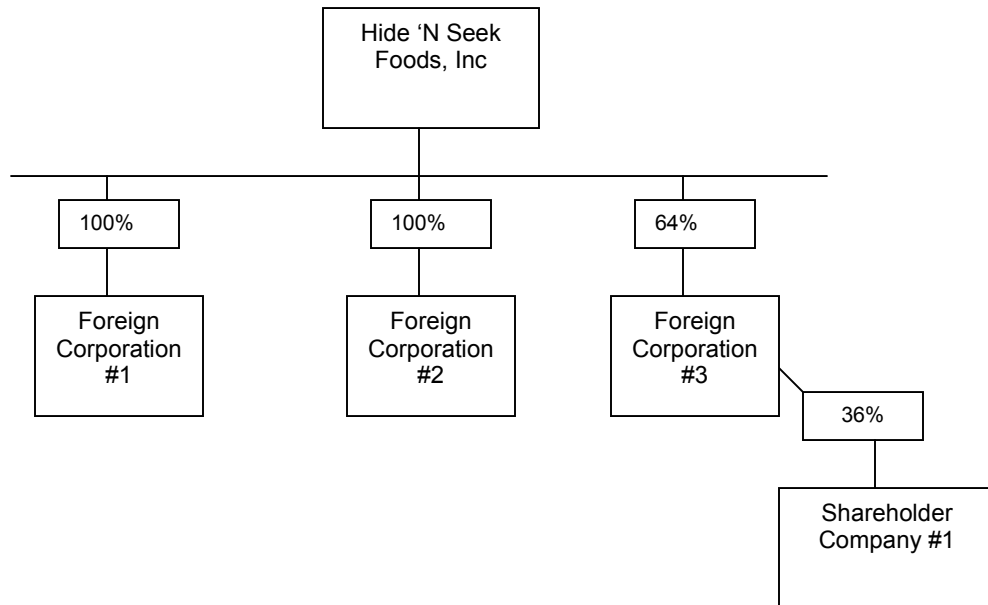
**(c)** If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

Schedule O (Form 5471) (Rev. 12-2005)

## Form 1120 Test Scenario 2

Hide 'N Seek Foods, Inc.      11-0000002  
Foreign Corporation #3

Form 5471, Schedule O  
Part II, Schedule F – Additional Information (c)



Form **8050**(December 2001)  
Department of the Treasury  
Internal Revenue Service**Direct Deposit of Corporate Tax Refund**

▶ Attach to Form 1120, 1120-A, 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 3 - 3 4 5 6**

3. Type of account (one box must be checked):



Checking



Savings

**General Instructions****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, 1120-A, 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, Direct 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, 1120-A, 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, 1120-A, 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)      ACCOUNT number (line 2)

ANYTOWN BANK  
Anytown, MD 20000

For

1: 250250025 : 202020 : 86 : 1234

1234  
15-0000/0000

\$

DOLLARS

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.

**2009**

Name <b>Hide 'N Seek Foods, Inc.</b>		Employer identification number <b>11-0000002</b>	
<b>1</b>	Alternative minimum tax (AMT) for 2008. Enter the amount from line 14 of the 2008 Form 4626	<b>1</b>	<b>9,485,794</b>
<b>2</b>	Minimum tax credit carryforward from 2008. Enter the amount from line 9 of the 2008 Form 8827	<b>2</b>	<b>5,390,162</b>
<b>3</b>	Enter any 2008 unallowed qualified electric vehicle credit (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1, 2, and 3	<b>4</b>	<b>14,875,956</b>
<b>5</b>	Enter the corporation's 2009 regular income tax liability minus allowable tax credits (see instructions)	<b>5</b>	<b>29,077,544</b>
<b>6</b>	Is the corporation a "small corporation" exempt from the AMT for 2009 (see instructions)? • <b>Yes.</b> Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0- • <b>No.</b> Complete Form 4626 for 2009 and enter the tentative minimum tax from line 12	<b>6</b>	<b>17,867,507</b>
<b>7a</b>	Subtract line 6 from line 5. If zero or less, enter -0-	<b>7a</b>	<b>11,210,037</b>
<b>b</b>	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	<b>7b</b>	
<b>c</b>	Add lines 7a and 7b	<b>7c</b>	<b>11,210,037</b>
<b>8a</b>	Enter the <b>smaller</b> of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	<b>8a</b>	<b>11,210,037</b>
<b>b</b>	<b>Current year minimum tax credit.</b> Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, line 5d (or the applicable line of your return). If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	<b>8b</b>	<b>11,210,037</b>
<b>c</b>	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 line 32g of Form 1120 (or the applicable line of your return)	<b>8c</b>	
<b>9</b>	<b>Minimum tax credit carryforward to 2010.</b> Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	<b>9</b>	<b>3,665,919</b>

Form **8916-A**Department of the Treasury  
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

OMB No. 1545-2061

**2009**

Name of common parent

Hide 'N Seek Foods, Inc. - Consolidated

Name of subsidiary

Employer identification number

11-0000002

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
<b>1</b> Amounts attributable to cost flow assumptions . . . . .				
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense . . . . .				
<b>b</b> Other equity based compensation . . . . .				
<b>c</b> Meals and entertainment . . . . .				
<b>d</b> Parachute payments . . . . .				
<b>e</b> Compensation with section 162(m) limitation . . . . .				
<b>f</b> Pension and profit sharing . . . . .				
<b>g</b> Other post-retirement benefits . . . . .				
<b>h</b> Deferred compensation . . . . .				
<b>i</b> Section 198 environmental remediation costs . . . . .				
<b>j</b> Amortization . . . . .				
<b>k</b> Depletion . . . . .				
<b>l</b> Depreciation . . . . .	(17,936,732)			(17,936,732)
<b>m</b> Corporate owned life insurance premiums . . . . .				
<b>n</b> Other section 263A costs . . . . .		122,798		122,798
<b>3</b> Inventory shrinkage accruals . . . . .		(380,164)		(380,164)
<b>4</b> Excess inventory and obsolescence reserves . . . . .				
<b>5</b> Lower of cost or market write-downs . . . . .	9,181,241	(9,181,241)		
<b>6</b> Other items with differences (attach schedule) . . . . .				
<b>7</b> Other items with no differences . . . . .	(269,246,365)			(269,246,365)
<b>8 Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d. . . . .	(278,001,856)	(9,438,607)		(287,440,463)

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Cat. No. 48657X

Form **8916-A** (2009)



# Form 1120 Test Scenario 2

Form 8916-A (2009)

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
<b>1</b>	Tax-exempt interest income				
<b>2</b>	Interest income from hybrid securities				
<b>3</b>	Sale/lease interest income				
<b>4a</b>	Intercompany interest income — From outside tax affiliated group				
<b>4b</b>	Intercompany interest income — From tax affiliated group				
<b>5</b>	Other interest income	1,032,236	1,916,545		2,948,781
<b>6</b>	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 1120-S) 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
<b>1</b>	Interest expense from hybrid securities				
<b>2</b>	Lease/purchase interest expense				
<b>3a</b>	Intercompany interest expense — Paid to outside tax affiliated group				
<b>3b</b>	Intercompany interest expense — Paid to tax affiliated group				
<b>4</b>	Other interest expense	21,363,522	71,196		21,434,718
<b>5</b>	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 1120-S) Part III, line 26.	21,363,522	71,196		21,434,718

Form **8916-A** (2009)

Form **8916-A**Department of the Treasury  
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

OMB No. 1545-2061

**2009**

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
<b>1</b> Amounts attributable to cost flow assumptions . . . . .				
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense . . . . .				
<b>b</b> Other equity based compensation . . . . .				
<b>c</b> Meals and entertainment . . . . .				
<b>d</b> Parachute payments . . . . .				
<b>e</b> Compensation with section 162(m) limitation . . . . .				
<b>f</b> Pension and profit sharing . . . . .				
<b>g</b> Other post-retirement benefits . . . . .				
<b>h</b> Deferred compensation . . . . .				
<b>i</b> Section 198 environmental remediation costs . . . . .				
<b>j</b> Amortization . . . . .				
<b>k</b> Depletion . . . . .				
<b>l</b> Depreciation . . . . .	(15,593,967)			(15,593,967)
<b>m</b> Corporate owned life insurance premiums . . . . .				
<b>n</b> Other section 263A costs . . . . .		20,000		20,000
<b>3</b> Inventory shrinkage accruals . . . . .				
<b>4</b> Excess inventory and obsolescence reserves . . . . .				
<b>5</b> Lower of cost or market write-downs . . . . .	9,181,241	(9,181,241)		
<b>6</b> Other items with differences (attach schedule) . . . . .				
<b>7</b> Other items with no differences . . . . .	(250,338,683)			(250,338,683)
<b>8 Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d. . . . .	(256,751,409)	(9,161,241)		(265,912,650)

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Form **8916-A** (2009)

# Form 1120 Test Scenario 2

Form 8916-A (2009)

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
<b>1</b>	Tax-exempt interest income				
<b>2</b>	Interest income from hybrid securities				
<b>3</b>	Sale/lease interest income				
<b>4a</b>	Intercompany interest income — From outside tax affiliated group				
<b>4b</b>	Intercompany interest income — From tax affiliated group				
<b>5</b>	Other interest income	1,221,456			1,221,456
<b>6</b>	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 1120-S) 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
<b>1</b>	Interest expense from hybrid securities				
<b>2</b>	Lease/purchase interest expense				
<b>3a</b>	Intercompany interest expense — Paid to outside tax affiliated group				
<b>3b</b>	Intercompany interest expense — Paid to tax affiliated group				
<b>4</b>	Other interest expense	21,342,118	71,196		21,413,314
<b>5</b>	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 1120-S) Part III, line 26.	21,342,118	71,196		21,413,314

Form **8916-A** (2009)

Form **8916-A**Department of the Treasury  
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

**2009**

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

Name of common parent  
Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Name of subsidiary

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
<b>1</b> Amounts attributable to cost flow assumptions . . . . .				
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense . . . . .				
<b>b</b> Other equity based compensation . . . . .				
<b>c</b> Meals and entertainment . . . . .				
<b>d</b> Parachute payments . . . . .				
<b>e</b> Compensation with section 162(m) limitation . . . . .				
<b>f</b> Pension and profit sharing . . . . .				
<b>g</b> Other post-retirement benefits . . . . .				
<b>h</b> Deferred compensation . . . . .				
<b>i</b> Section 198 environmental remediation costs . . . . .				
<b>j</b> Amortization . . . . .				
<b>k</b> Depletion . . . . .				
<b>l</b> Depreciation . . . . .				
<b>m</b> Corporate owned life insurance premiums . . . . .				
<b>n</b> Other section 263A costs . . . . .				
<b>3</b> Inventory shrinkage accruals. . . . .				
<b>4</b> Excess inventory and obsolescence reserves . . . . .				
<b>5</b> Lower of cost or market write-downs . . . . .				
<b>6</b> Other items with differences (attach schedule) . . . . .				
<b>7</b> Other items with no differences. . . . .	(315,431)			(315,431)
<b>8 Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d. . . . .	(315,431)			(315,431)

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Form **8916-A** (2009)

# Form 1120 Test Scenario 2

Form 8916-A (2009)

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
<b>1</b>	Tax-exempt interest income				
<b>2</b>	Interest income from hybrid securities				
<b>3</b>	Sale/lease interest income				
<b>4a</b>	Intercompany interest income — From outside tax affiliated group				
<b>4b</b>	Intercompany interest income — From tax affiliated group				
<b>5</b>	Other interest income	(664,423)	664,423		
<b>6</b>	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 1120-S) 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
<b>1</b>	Interest expense from hybrid securities				
<b>2</b>	Lease/purchase interest expense				
<b>3a</b>	Intercompany interest expense — Paid to outside tax affiliated group				
<b>3b</b>	Intercompany interest expense — Paid to tax affiliated group				
<b>4</b>	Other interest expense	2,142			2,142
<b>5</b>	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 1120-S) Part III, line 26.	2,142			2,142

Form **8916-A** (2009)

Form **8916-A**Department of the Treasury  
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

**2009**

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

Name of common parent  
Hide 'N Seek Foods, Inc.

Employer identification number

11-0000002

Name of subsidiary

Acme Foods

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
<b>1</b> Amounts attributable to cost flow assumptions . . . . .				
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense . . . . .				
<b>b</b> Other equity based compensation . . . . .				
<b>c</b> Meals and entertainment . . . . .				
<b>d</b> Parachute payments . . . . .				
<b>e</b> Compensation with section 162(m) limitation . . . . .				
<b>f</b> Pension and profit sharing . . . . .				
<b>g</b> Other post-retirement benefits . . . . .				
<b>h</b> Deferred compensation . . . . .				
<b>i</b> Section 198 environmental remediation costs . . . . .				
<b>j</b> Amortization . . . . .				
<b>k</b> Depletion . . . . .				
<b>l</b> Depreciation . . . . .	(2,342,765)			(2,342,765)
<b>m</b> Corporate owned life insurance premiums . . . . .				
<b>n</b> Other section 263A costs . . . . .		102,798		102,798
<b>3</b> Inventory shrinkage accruals . . . . .		(380,164)		(380,164)
<b>4</b> Excess inventory and obsolescence reserves . . . . .				
<b>5</b> Lower of cost or market write-downs . . . . .				
<b>6</b> Other items with differences (attach schedule) . . . . .				
<b>7</b> Other items with no differences . . . . .	(18,592,251)			(18,592,251)
<b>8 Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d. . . . .	(20,935,016)	(277,366)		(21,212,382)

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Form **8916-A** (2009)

# Form 1120 Test Scenario 2

Form 8916-A (2009)

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
<b>1</b>	Tax-exempt interest income				
<b>2</b>	Interest income from hybrid securities				
<b>3</b>	Sale/lease interest income				
<b>4a</b>	Intercompany interest income — From outside tax affiliated group				
<b>4b</b>	Intercompany interest income — From tax affiliated group				
<b>5</b>	Other interest income	475,203	1,252,122		1,727,325
<b>6</b>	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 1120-S) 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
<b>1</b>	Interest expense from hybrid securities				
<b>2</b>	Lease/purchase interest expense				
<b>3a</b>	Intercompany interest expense — Paid to outside tax affiliated group				
<b>3b</b>	Intercompany interest expense — Paid to tax affiliated group				
<b>4</b>	Other interest expense	19,262			19,262
<b>5</b>	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 1120-S) Part III, line 26.	19,262			19,262

Form **8916-A** (2009)

## **Form 1120 Test Scenario 3**



**FORM 1120 TEST SCENARIO 3**

**FORMS REQUIRED:** 1120, Sch G (1120), 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  
EarningsAndProfitsOtherAdjStmt

**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  
DateSigned: 03/15/10

**Preparer:** Name: Johnny Appleseed  
Date Prepared: 02/15/10

**IRS PAYMENT:** N/A

**Name Control:** ANYW

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**Details for attachments to Form 1120, 5471, Sch M-3, 1118****Attachment 1, Form 1120, Line 26, Other Deductions** (*ItemizedOtherDeductionsSchedule*)

Audit Fees	68,160
Professional Services	31,227
Financial Service Costs	<u>21,000</u>
<b>Total</b>	<b>120,387</b>

**Attachment 2, Form 1120, Sch L, Line 6(b) & (d), Other Current Assets**  
(*ItemizedOtherCurrentAssetsSchedule*)

	<b>Beginning</b>	<b>Ending</b>
Prepaid Expenses & Special Deposits	<u>35,726</u>	<u>35,726</u>
<b>Total</b>	<b>35,726</b>	<b>35,726</b>

**Attachment 3, Form 1120, Sch L, Line 9(b) & (d), Other investments** (*ItemizedOtherInvestmentsSchedule*)

	<b>Beginning</b>	<b>Ending</b>
Investments in Subsidiaries	<u>139,197,191</u>	<u>250,072,971</u>
<b>Total</b>	<b>139,197,191</b>	<b>250,072,971</b>

**Attachment 4, Form 1120, Sch 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
Total Assets	76,436,862
Total Liabilities	76,436,862
Net Amounts	(35,243,626)

**Attachment 5, Sch M-3 (Form 1120), Part II, Line 25, Other Income (Loss) Items With Differences**  
(*OtherIncomeLossItemsWithDifferencesSchedule*)

	Per Statement	Temp. Difference	Perm. Difference	Per Tax Return
Recovery of Expense	<u>512,526</u>	<u>(512,526)</u>	0	0
<b>Total</b>	<b>512,526</b>	<b>(512,526)</b>	0	0

**Attachment 6, Sch M-3 (Form 1120), Part III, Line 35, Other Expense/Deduction Items With Differences**  
(*OtherExpenseDeductionItemsWithDifferencesSchedule*)

	Per Statement	Temp. Difference	Perm. Difference	Per Tax Return
Other Expenses	<u>(256,260)</u>	<u>256,260</u>	0	0
<b>Total</b>	<b>(256,260)</b>	<b>256,260</b>	0	0

**Attachment 7, Form 1118**, Sch C, Part I, Col 4, Post 1986 Undistributed Earnings  
(*Post1986UndistributedEarningsSchedule*)

Post 1986 E&P Beginning 20,546,204	Current E&P 29,524,354	Post 1986 E&P Ending <b><u>50,070,558</u></b>
---------------------------------------	---------------------------	--

**Attachment 8, Form 5471**, 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, Form 5471**, Sch C, Line 16, Other deductions (*ItemizedOtherDeductionsSchedule2*)

	<b>Functional Currency</b>	<b>US Dollar</b>
Miscellaneous deductions	199,936	295,720
Operating supplies	<u>356,382</u>	<u>527,114</u>
<b>Total</b>	<b>556,318</b>	<b>822,834</b>

**Attachment 10, Form 5471**, Sch F, Line 4(a) & (b), Other current assets  
(*ItemizedOtherCurrentAssetsSchedule*)

	<b>Beginning</b>	<b>Ending</b>
Miscellaneous	<u>255,108</u>	<u>243,012</u>
<b>Total</b>	<b>255,108</b>	<b>243,012</b>

**Attachment 11, Form 5471**, Sch F, Line 7(a) & (b), Other investments (*ItemizedOtherInvestmentSchedule*)

	<b>Beginning</b>	<b>Ending</b>
Investments in Stock (Non-affiliated)	<u>57,437</u>	<u>36,820,277</u>
<b>Total</b>	<b>57,437</b>	<b>36,820,277</b>

**Attachment 12, Form 5471**, Sch F, Line 15(a) & (b), Other current liabilities  
(*ItemizedOtherCurrentLiabilitiesSchedule*)

	<b>Beginning</b>	<b>Ending</b>
Other accrued liabilities	<u>4,001,670</u>	<u>5,080,202</u>
<b>Total</b>	<b>4,001,670</b>	<b>5,080,202</b>

**Attachment 13, Form 5471**, Sch F, Line 17(a) & (b), Other liabilities (*ItemizedOtherLiabilitiesSchedule*)

	<b>Beginning</b>	<b>Ending</b>
Deferred Federal Income Taxes	<u>2,016,428</u>	<u>1,247,422</u>
<b>Total</b>	<b>2,016,428</b>	<b>1,247,422</b>

**Attachment 14, Form 5471**, Sch H, Line 2h, Other (*EarningsAndProfitsOtherAdjStmt*)

	<b>Increase</b>	<b>Decrease</b>
Recognize Exchange Gain on Note	1,848,728	0
Reverse Stock Write-down	86,410	0
Reverse Book Remediation Reserve	11,146	0
Reverse Book Exchange Gain	<u>0</u>	<u>515,184</u>
<b>Total</b>	<b>1,946,284</b>	<b>515,184</b>

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

# U.S. Corporation Income Tax Return

OMB No. 1545-0123

For calendar year 2009 or tax year beginning \_\_\_\_\_, 2009, ending \_\_\_\_\_, 20 \_\_\_\_\_

▶ See separate instructions.

# 2009

**A Check if:**

- 1a** Consolidated return (attach Form 851) ☐
- b** Life/nonlife consolidated return ☐
- 2** Personal holding co. (attach Sch. PH) ☐
- 3** Personal service corp. (see instructions) ☐
- 4** Schedule M-3 attached ☒

**Use IRS label.**  
**Otherwise, print or type.**

Name

Anywork Finance Incorporated

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

35 Any Street

City or town, state, and ZIP code

Anytown, NY 10006

**B Employer identification number**

11-0000003

**C Date incorporated**

08/01/1985

**D Total assets (see instructions)**

\$ 250,306,361

**E Check if:** (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

<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 19)					<b>4</b>	43,834,479
	<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 17 (attach Form 4797)					<b>9</b>	
	<b>10</b> Other income (see instructions—attach schedule)					<b>10</b>	
	<b>11</b> Total income. Add lines 3 through 10					<b>11</b>	43,834,479
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b> Compensation of officers (Schedule E, line 4)					<b>12</b>	
	<b>13</b> Salaries and wages (less employment credits)					<b>13</b>	
	<b>14</b> Repairs and maintenance					<b>14</b>	
	<b>15</b> Bad debts					<b>15</b>	
	<b>16</b> Rents					<b>16</b>	
	<b>17</b> Taxes and licenses					<b>17</b>	
	<b>18</b> Interest					<b>18</b>	
	<b>19</b> Charitable contributions					<b>19</b>	
	<b>20</b> Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					<b>20</b>	
	<b>21</b> Depletion					<b>21</b>	
	<b>22</b> Advertising					<b>22</b>	
	<b>23</b> Pension, profit-sharing, etc., plans					<b>23</b>	
	<b>24</b> Employee benefit programs					<b>24</b>	
	<b>25</b> Domestic production activities deduction (attach Form 8903)					<b>25</b>	
	<b>26</b> Other deductions (attach schedule)					<b>26</b>	120,387
	<b>27</b> Total deductions. Add lines 12 through 26					<b>27</b>	120,387
	<b>28</b> Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					<b>28</b>	43,714,092
	<b>29</b> Less: <b>a</b> Net operating loss deduction (see instructions)		<b>29a</b>			<b>29c</b>	
	<b>b</b> Special deductions (Schedule C, line 20)		<b>29b</b>				
<b>Tax, Refundable Credits, and Payments</b>	<b>30</b> Taxable income. Subtract line 29c from line 28 (see instructions)					<b>30</b>	43,714,092
	<b>31</b> Total tax (Schedule J, line 10)					<b>31</b>	15,134,073
	<b>32a</b> 2008 overpayment credited to 2009	<b>32a</b>	1,678,103				
	<b>b</b> 2009 estimated tax payments	<b>32b</b>	15,000,000				
	<b>c</b> 2009 refund applied for on Form 4466	<b>32c</b>	( )				
	<b>d</b> Tax deposited with Form 7004	<b>32d</b>	16,678,103				
	<b>e</b> Credits: (1) Form 2439 (2) Form 4136	<b>32e</b>					
	<b>f</b> Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	<b>32f</b>					
	<b>g</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached	<b>32g</b>				<b>32h</b>	16,678,103
	<b>33</b> Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed					<b>33</b>	
	<b>34</b> Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					<b>34</b>	
<b>35</b> Enter amount from line 35 you want: Credited to 2010 estimated tax		1,544,030			<b>35</b>	1,544,030	
<b>36</b> Refunded					<b>36</b>		

**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's Use Only**

Preparer's signature

Date

Check if self-employed ☒

Preparer's SSN or PTIN

999-06-0007

Firm's name (or yours if self-employed), address, and ZIP code

Electronic Tax Filers, Inc.  
100 Efile Drive, Anytown, NY 10006

EIN 11-0000011

Phone no. 512-555-1212

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

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (attach schedule)	4		
5	Other costs (attach schedule)	5		
6	<b>Total.</b> Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

**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 percentage (or amounts) 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

**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 <b>Total.</b> 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 <b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4 ▶	43,834,479		
20 <b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

**Schedule E Compensation of Officers** (see instructions for page 1, line 12)**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(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	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					
3 Compensation of officers claimed on Schedule A and elsewhere on return					
4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12					

**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 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 29	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	<b>Total credits.</b> 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		
9	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 schedule)	9		
10	<b>Total tax.</b> Add lines 7 through 9. Enter here and on page 1, line 31	10	15,134,073	

**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 Finance (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)		✓
5	At the end of the tax year, did the corporation:	Yes	No
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).	✓	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
Foreign Finance Association		UK	100

**Schedule K** *Continued*

- 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).

(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 ▶ 100 and **(ii)** Owner's country ▶ UK

**(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 ▶ 1

- 8** Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . ☐
- If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

- 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 . . . . . ☐

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 1a 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. ▶ \$ \_\_\_\_\_



<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
<b>1</b> Cash . . . . .			<b>250,328</b>		<b>192,664</b>
<b>2a</b> Trade notes and accounts receivable . . . . .					
<b>b</b> Less allowance for bad debts . . . . .	( )			( )	
<b>3</b> Inventories . . . . .					
<b>4</b> U.S. government obligations . . . . .					
<b>5</b> Tax-exempt securities (see instructions) . . . . .					
<b>6</b> Other current assets (attach schedule) . . . . .			<b>35,726</b>		<b>35,726</b>
<b>7</b> Loans to shareholders . . . . .			<b>5,000</b>		<b>5,000</b>
<b>8</b> Mortgage and real estate loans . . . . .					
<b>9</b> Other investments (attach schedule) . . . . .			<b>139,197,191</b>		<b>250,072,971</b>
<b>10a</b> Buildings and other depreciable assets . . . . .					
<b>b</b> Less accumulated depreciation . . . . .	( )			( )	
<b>11a</b> Depletable assets . . . . .					
<b>b</b> Less accumulated depletion . . . . .	( )			( )	
<b>12</b> Land (net of any amortization) . . . . .					
<b>13a</b> Intangible assets (amortizable only) . . . . .					
<b>b</b> Less accumulated amortization . . . . .	( )			( )	
<b>14</b> Other assets (attach schedule) . . . . .					
<b>15</b> Total assets . . . . .			<b>139,488,245</b>		<b>250,306,361</b>
<b>Liabilities and Shareholders' Equity</b>					
<b>16</b> Accounts payable . . . . .					
<b>17</b> Mortgages, notes, bonds payable in less than 1 year . . . . .					
<b>18</b> Other current liabilities (attach schedule) . . . . .					
<b>19</b> Loans from shareholders . . . . .					
<b>20</b> Mortgages, notes, bonds payable in 1 year or more . . . . .					
<b>21</b> Other liabilities (attach schedule) . . . . .					
<b>22</b> Capital stock: <b>a</b> Preferred stock . . . . .					
<b>b</b> Common stock . . . . .		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>23</b> Additional paid-in capital . . . . .			<b>139,231,622</b>		<b>249,913,859</b>
<b>24</b> Retained earnings—Appropriated (attach schedule) . . . . .					
<b>25</b> Retained earnings—Unappropriated . . . . .			<b>251,623</b>		<b>387,502</b>
<b>26</b> Adjustments to shareholders' equity (attach schedule) . . . . .					
<b>27</b> Less cost of treasury stock . . . . .	( )			( )	
<b>28</b> Total liabilities and shareholders' equity . . . . .			<b>139,488,245</b>		<b>250,306,361</b>

**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

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

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

<b>1</b> Balance at beginning of year . . . . .	<b>251,623</b>	<b>5</b> Distributions: <b>a</b> Cash . . . . .	
<b>2</b> Net income (loss) per books . . . . .	<b>135,879</b>	<b>b</b> Stock . . . . .	
<b>3</b> Other increases (itemize): .....		<b>c</b> Property . . . . .	
		<b>6</b> Other decreases (itemize): .....	
		<b>7</b> Add lines 5 and 6 . . . . .	
<b>4</b> Add lines 1, 2, and 3 . . . . .	<b>387,502</b>	<b>8</b> Balance at end of year (line 4 less line 7)	<b>387,502</b>

**SCHEDULE G  
(Form 1120)**Department of the Treasury  
Internal Revenue Service**Information on Certain Persons Owning the  
Corporation's Voting Stock**

► Attach to Form 1120.

OMB No. 1545-0123

**2009**

Name

Employer identification number (EIN)

Anywork Finance Incorporated

11

0000003

**Part I** **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).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
ABC Finance	11-0000021	Corporation	UK	100

**Part II** **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate 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).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

**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.  
▶ See separate instructions.

OMB No. 1545-0123

**2009**

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 01/01/2009 Ending 12/31/2009

**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

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	<b>4a</b> <span style="color: blue;">41,329,115</span>
<b>b</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) _____	
<b>5a</b> Net income from nonincludible foreign entities (attach schedule)	<b>5a</b> ( <span style="color: blue;">41,193,236</span> )
<b>b</b> Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	<b>5b</b>
<b>6a</b> Net income from nonincludible U.S. entities (attach schedule)	<b>6a</b> ( )
<b>b</b> Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	<b>6b</b>
<b>7a</b> Net income (loss) of other includible foreign disregarded entities (attach schedule)	<b>7a</b>
<b>b</b> Net income (loss) of other includible U.S. disregarded entities (attach schedule)	<b>7b</b>
<b>c</b> Net income (loss) of other includible entities (attach schedule)	<b>7c</b>
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	<b>8</b>
<b>9</b> Adjustment to reconcile income statement period to tax year (attach schedule)	<b>9</b>
<b>10a</b> Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	<b>10a</b>
<b>b</b> Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	<b>10b</b>
<b>c</b> Other adjustments to reconcile to amount on line 11 (attach schedule)	<b>10c</b>
<b>11</b> <b>Net income (loss) per income statement of includible corporations.</b> Combine lines 4 through 10	<b>11</b> <span style="color: blue;">135,879</span>

**Note.** Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.

**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
<b>a</b> Included on Part I, line 4	326,743,223	6,395,936
<b>b</b> Removed on Part I, line 5	76,436,862	6,395,936
<b>c</b> Removed on Part I, line 6		
<b>d</b> Included on Part I, line 7		

Name of corporation (common parent, if consolidated return)

**Anywork Finance Incorporated**

Employer identification number

**11-0000003**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)

<b>Income (Loss) Items</b> (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 details)				
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 details)				
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 schedule)	512,526	(512,526)		
26	<b>Total income (loss) items.</b> Combine lines 1 through 25	512,526	43,156,094	165,859	43,834,479
27	<b>Total expense/deduction items</b> (from Part III, line 36)	(256,260)	256,260		0
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	<b>Reconciliation totals.</b> 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.

Name of corporation (common parent, if consolidated return)

**Anywork Finance Incorporated**

Employer identification number

**11-0000003**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 . . . . .				
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 Other expense/deduction items with differences (attach schedule) . . . . .	256,260	(256,260)		0
36 <b>Total expense/deduction items.</b> Combine lines 1 through 35. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . .	256,260	(256,260)		0

**SCHEDULE N  
(Form 1120)**Department of the Treasury  
Internal Revenue Service**Foreign Operations of U.S. Corporations**▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC,  
1120-REIT, 1120-RIC, or 1120S.

OMB No. 1545-0123

**2009**

Name

Anywork Finance Incorporated

Employer identification number (EIN)

11-0000003

**Foreign Operations Information**

	Yes	No
<b>1a</b> 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 <b>Form 8858</b> , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Enter the number of Forms 8858 attached to the tax return. . . . . ▶ <u>1</u>		
<b>2</b> Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return. . . . . ▶		
<b>3</b> 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 attachment.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4a</b> Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) . . . . . If "Yes," attach <b>Form 5471</b> , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Enter the number of Forms 5471 attached to the tax return . . . . . ▶ <u>1</u>		
<b>5</b> 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 <b>Form 3520</b> , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>6a</b> At any time during the 2009 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 <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If "Yes," enter the name of the foreign country . . . . . ▶ <u>UK</u>		
<b>7a</b> Is the corporation claiming the extraterritorial income exclusion? . . . . . If "Yes," attach a separate <b>Form 8873</b> , Extraterritorial Income Exclusion, for <b>each</b> transaction or group of transactions.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Enter the number of Forms 8873 attached to the tax return . . . . . ▶		
<b>c</b> Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of <b>all</b> Forms 8873 attached to the tax return . . . . . ▶ \$		

# 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 <b>Anywork Finance Incorporated</b>	Identifying number (see instructions) <b>11-0000003</b>
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**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
<b>ABC Energy</b>	<b>11-0000015</b>

- 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)

<b>3</b> Name of transferee (foreign corporation) <b>Foreign Finance Corporation</b>	<b>4</b> Identifying number, if any
<b>5</b> Address (including country) <b>75 Any Street, Birmingham, England 126375</b>	
<b>6</b> Country code of country of incorporation or organization (see instructions) <b>UK</b>	
<b>7</b> Foreign law characterization (see instructions) <b>Corporation</b>	
<b>8</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	



**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	09/30/2009		100,333		
	08/25/2009	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 Temp. Regs. sec. 1.367(a)-4T(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					

Supplemental Information Required To Be Reported (see instructions):

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**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 Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T 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 1120 Test Scenario 3

Form **1118**  
(Rev. December 2009)  
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 **09**, 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 (INCLUDE Foreign Branch Gross Income here and 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. 12-2009)

**Form 1120 Test Scenario 3**

Form 1118 (Rev. 12-2009)

Page **2**

**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	<input type="checkbox"/> 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	
Date Paid	Date Accrued								
<b>A</b>									<b>165,859</b>
<b>B</b>									
<b>C</b>									
<b>D</b>									
<b>E</b>									
<b>F</b>									
<b>Totals</b> (add lines A through F)									<b>165,859</b>

**Part II—Separate Foreign Tax Credit** (Complete a **separate** Part II for each applicable category of income.)

<b>1</b>	Total foreign taxes paid or accrued (total from Part I, column 2(h))	<b>165,859</b>	
<b>2</b>	Total taxes deemed paid (total from Part I, column 3)	<b>165,859</b>	
<b>3</b>	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G)	( )	
<b>4</b>	Taxes reclassified under high-tax kickout		
<b>5</b>	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv)) plus any carrybacks to the current tax year		
<b>6</b>	Total foreign taxes (combine lines 1 through 5)	<b>165,859</b>	
<b>7</b>	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is <b>not</b> required to be completed, enter the result from the "Totals" line of column 13 of the applicable Schedule A	<b>43,714,092</b>	
<b>8a</b>	Total taxable income from all sources (enter taxable income from the corporation's tax return)	<b>43,714,092</b>	
<b>b</b>	Adjustments to line 8a (see instructions)		
<b>c</b>	Subtract line 8b from line 8a	<b>43,714,092</b>	
<b>9</b>	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	<b>1.000000</b>	
<b>10</b>	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus American Samoa economic development credit)	<b>15,299,932</b>	
<b>11</b>	Credit limitation (multiply line 9 by line 10) (see instructions)	<b>15,299,932</b>	
<b>12</b>	<b>Separate foreign tax credit</b> (enter the smaller of line 6 or line 11 here and on the appropriate line of Part III)	<b>165,859</b>	

**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.)

<b>1</b>	Credit for taxes on passive category income	<b>165,859</b>	
<b>2</b>	Credit for taxes on general category income		
<b>3</b>	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)		
<b>4</b>	Total (add lines 1 through 3)	<b>165,859</b>	
<b>5</b>	Reduction in credit for international boycott operations (see instructions)		
<b>6</b>	<b>Total foreign tax credit</b> (subtract line 5 from line 4). Enter here and on the appropriate line of the corporation's tax return	<b>165,859</b>	

Form **1118** (Rev. 12-2009)

**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	2009-12	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		

# Form 1120 Test Scenario 3

Form 1118 (Rev. 12-2009)

Page **6**

<b>Schedule F</b> Gross Income and Definitely Allocable Deductions for Foreign Branches			<b>Schedule G</b> 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	
<b>A</b>				<b>A</b> Reduction of Taxes Under Section 901(e)—Attach separate schedule
<b>B</b>				<b>B</b> Reduction of Foreign Oil and Gas Taxes—Enter amount from Schedule I, Part II, line 6
<b>C</b>				<b>C</b> Reduction of Taxes Due to International Boycott Provisions—Enter appropriate portion of Schedule C (Form 5713), line 2b. <b>Important:</b> Enter only “specifically attributable taxes” here.
<b>D</b>				<b>D</b> Reduction of Taxes for Section 6038(c) Penalty—Attach separate schedule
<b>E</b>				<b>E</b> Other Reductions of Taxes—Attach schedule(s)
<b>F</b>				
<b>Totals</b> (add lines A through F)* ▶				<b>Total</b> (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. 12-2009)

**Schedule H** Apportionment of Deductions Not Definitely Allocable (complete only once)**Part I—Research and Development Deductions**

	<b>(a) Sales Method</b>				<b>(b) Gross Income Method—Check method used:</b> (See instructions.)		<b>(c) Total R&amp;D Deductions Not Definitely Allocable</b> (enter all amounts from column (a)(v) or all amounts from column (b)(vii))	
	Product line #1 (SIC Code: ) *		Product line #2 (SIC Code: ) *		<input type="checkbox"/> Option 1	<input type="checkbox"/> Option 2		
	<b>(i) Gross Sales</b>	<b>(ii) R&amp;D Deductions</b>	<b>(iii) Gross Sales</b>	<b>(iv) R&amp;D Deductions</b>	<b>(v) Total R&amp;D Deductions Under Sales Method (add columns (ii) and (iv))</b>	<b>(vi) Gross Income</b>	<b>(vii) Total R&amp;D Deductions Under Gross Income Method</b>	
<b>1</b> Totals (see instructions)								
<b>2</b> Total to be apportioned								
<b>3</b> Apportionment among statutory groupings:								
<b>a</b> General category income								
<b>b</b> Passive category income								
<b>c</b> Section 901(j) income*								
<b>d</b> Income re-sourced by treaty*								
<b>4</b> Total foreign (add lines 3a through 3d)								

\* Important: See **Computer-Generated Schedule H** in instructions.Form **1118** (Rev. 12-2009)



**Schedule H** Apportionment of Deductions Not Definitely Allocable (continued)**Part II—Interest Deductions, All Other Deductions, and Total Deductions**

	(a) Average Value of Assets—Check method used: <input type="checkbox"/> Fair market value <input type="checkbox"/> Tax book value <input type="checkbox"/> Alternative tax book value		(b) Interest Deductions		(c) All Other Deductions Not Definitely Allocable	(d) Totals (add the corresponding amounts from column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and column (c), Part II). Enter each amount from lines 3a through 3d below in column 10 of the corresponding Schedule A.
	(i) Nonfinancial Corporations	(ii) Financial Corporations	(iii) Nonfinancial Corporations	(iv) Financial Corporations		
<b>1a</b> Totals (see instructions)						
<b>b</b> Amounts specifically allocable under Temp. Regs. 1.861-10T(e)						
<b>c</b> Other specific allocations under Temp. Regs. 1.861-10T						
<b>d</b> Assets excluded from apportionment formula						
<b>2</b> Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)						
<b>3</b> Apportionment among statutory groupings:						
<b>a</b> General category income						
<b>b</b> Passive category income						
<b>c</b> Section 901(j) income*						
<b>d</b> Income re-sourced by treaty*						
<b>4</b> Total foreign (add lines 3a through 3d)						

\* Important: See **Computer-Generated Schedule H** in instructions.Form **1118** (Rev. 12-2009)

**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 **09**, 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

**11-00003****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
<b>1</b> Income or (loss) before adjustments		<b>43,714,092</b>		
<b>2</b> Allocation of separate limitation losses:				
<b>a</b> General category income	( )	( )	( )	
<b>b</b> Passive category income	( )	( )	( )	
<b>c</b> Other income*	( )	( )	( )	
<b>3 Subtotal</b> — Combine lines 1 through 2c.		<b>43,714,092</b>		
<b>4</b> Allocation of overall foreign losses				( )
<b>5</b> Allocation of domestic losses	( )	( )	( )	
<b>6 Subtotal</b> — Combine lines 3 through 5.		<b>43,714,092</b>		
<b>7</b> Recapture of overall foreign losses	( )	( )	( )	
<b>8 Subtotal</b> — Combine lines 6 and 7.		<b>43,714,092</b>		
<b>9</b> Recharacterization of separate limitation income:				
<b>a</b> General category income	( )	( )	( )	
<b>b</b> Passive category income	( )	( )	( )	
<b>c</b> Other income*	( )	( )	( )	
<b>10</b> Recapture of overall domestic losses				( )
<b>11 Numerator of Limitation Fraction</b> — Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.		<b>43,714,092</b>		

**Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized** (section 904(f)(5)(C))

<b>a</b> General category income				
<b>b</b> Passive category income				
<b>c</b> Other income*				

**Part III Overall Foreign Loss Account Balances** (section 904(f)(1))Complete for **each** separate limitation income category.

<b>1</b> Beginning balance				
<b>2</b> Current year additions				
<b>3</b> Current year reductions (other than recapture)	( )	( )	( )	
<b>4</b> Current year recapture (from Part I, line 7)	( )	( )	( )	
<b>5 Ending balance</b> —Combine lines 1 through 4.				

**Part IV Overall Domestic Loss Account Balances** (section 904(g)(1))

<b>1</b> Beginning balance				
<b>2</b> Current year additions				
<b>3</b> Current year reductions (other than recapture)	( )	( )	( )	
<b>4 Subtotal</b> —Combine lines 1 through 3.				
<b>5</b> Current year recapture (from Part I, line 10)				
<b>6 Ending balance</b> —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 1120 Test Scenario 3

Form

**5471****Information Return of U.S. Persons With  
Respect To Certain Foreign Corporations**

OMB No. 1545-0704

(Rev. December 2007)

Department of the Treasury  
Internal Revenue Service

► See separate instructions.

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **01/01**, 20 **09**, and ending **12/31**, 20 **09**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 **09**, and ending **12/31**, 20 **09****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** Employer identification number, if any**c** Country under whose laws incorporated**UK****d** Date of incorporation**01/01/1990****e** Principal place of business**United Kingdom****f** Principal business activity  
code number**523900****g** Principal business activity**Financial Investment****h** Functional currency**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**Samual Addams  
75 Any Street, Birmingham England 126375****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**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
<b>Common</b>	<b>750</b>	<b>1,000</b>
<b>Preferred</b>	<b>193,710</b>	<b>258,280</b>

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 49958V

Form **5471** (Rev. 12-2007)

# Form 1120 Test Scenario 3

Form 5471 (Rev. 12-2007)

Page **2**

## 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. <b>Note:</b> 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
	6a Gross rents . . . . .	6a	14,988,962
	b Gross royalties and license fees . . . . .	6b	
	7 Net gain or (loss) on sale of capital assets . . . . .	7	
Deductions	8 Other income (attach schedule) . . . . .	8	
	9 Total income (add lines 3 through 8) . . . . .	9	38,851,303
	10 Compensation not deducted elsewhere . . . . .	10	
	11a Rents . . . . .	11a	2,588,175
	b Royalties and license fees . . . . .	11b	
	12 Interest . . . . .	12	36,977
	13 Depreciation not deducted elsewhere . . . . .	13	
	14 Depletion . . . . .	14	
	15 Taxes (exclude provision for income, war profits, and excess profits taxes) . . . . .	15	121
	16 Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes) . . . . .	16	556,318
Net Income	17 Total deductions (add lines 10 through 16) . . . . .	17	3,181,591
	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
	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
	21 Current year net income or (loss) per books (combine lines 18 through 20) . . . . .	21	27,850,747

Form **5471** (Rev. 12-2007)

**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
<b>1</b> U.S.			
<b>2</b> United Kingdom	7,969,922	0.6761	11,788,082
<b>3</b>			
<b>4</b>			
<b>5</b>			
<b>6</b>			
<b>7</b>			
<b>8</b> 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
<b>1</b> Cash		8,557,500	3,281,502
<b>2a</b> Trade notes and accounts receivable		855,858	15,006,554
<b>b</b> Less allowance for bad debts	( )		
<b>3</b> Inventories			
<b>4</b> Other current assets (attach schedule)		255,108	243,012
<b>5</b> Loans to shareholders and other related persons		26,569,964	
<b>6</b> Investment in subsidiaries (attach schedule)			
<b>7</b> Other investments (attach schedule)		57,437	36,820,277
<b>8a</b> Buildings and other depreciable assets			
<b>b</b> Less accumulated depreciation	( )		
<b>9a</b> Depletable assets			
<b>b</b> Less accumulated depletion	( )		
<b>10</b> Land (net of any amortization)			
<b>11</b> Intangible assets:			
<b>a</b> Goodwill			
<b>b</b> Organization costs			
<b>c</b> Patents, trademarks, and other intangible assets		11,727,492	21,085,517
<b>d</b> Less accumulated amortization for lines 11a, b, and c	( )		
<b>12</b> Other assets (attach schedule)			
<b>13</b> Total assets		48,023,359	76,436,862
Liabilities and Shareholders' Equity			
<b>14</b> Accounts payable			68,312
<b>15</b> Other current liabilities (attach schedule)		4,001,670	5,080,202
<b>16</b> Loans from shareholders and other related persons			
<b>17</b> Other liabilities (attach schedule)		2,016,428	1,247,422
<b>18</b> Capital stock:			
<b>a</b> Preferred stock		57,545,333	76,727,110
<b>b</b> Common stock		750,000	1,000,000
<b>19</b> Paid-in or capital surplus (attach reconciliation)			
<b>20</b> Retained earnings		(16,290,072)	(7,686,184)
<b>21</b> Less cost of treasury stock	( )		
<b>22</b> Total liabilities and shareholders' equity		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 attachment.
- 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? ☐ ☒

**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):		
		<b>Net Additions</b>	<b>Net Subtractions</b>
a	Capital gains or losses		
b	Depreciation and amortization		
c	Depletion		
d	Investment or incentive allowance	355,647	
e	Charges to statutory reserves		
f	Inventory adjustments		
g	Taxes		113,140
h	Other (attach schedule)	1,946,284	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)

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.

Form 1120 Test Scenario 3

**SCHEDULE J**  
**(Form 5471)**

(Rev. December 2005)  
Department of the Treasury  
Internal Revenue Service

**Accumulated Earnings and Profits (E&P)**  
**of Controlled Foreign Corporation**

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**

<b>Important:</b> Enter amounts in functional currency.	<b>(a)</b> Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	<b>(b)</b> Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	<b>(c)</b> Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			<b>(d)</b> 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	
<b>1</b> Balance at beginning of year	<b>20,546,204</b>	<b>69,100,775</b>			<b>430,230</b>	<b>90,077,209</b>
<b>2a</b> Current year E&P	<b>29,524,354</b>					
<b>b</b> Current year deficit in E&P						
<b>3</b> Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	<b>50,070,558</b>	<b>69,100,775</b>				
<b>4</b> Amounts included under section 951(a) or reclassified under section 959(c) in current year	<b>29,524,354</b>				<b>29,524,354</b>	
<b>5a</b> Actual distributions or reclassifications of previously taxed E&P						
<b>b</b> Actual distributions of nonpreviously taxed E&P						
<b>6a</b> Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
<b>b</b> Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	<b>20,546,204</b>	<b>69,100,775</b>				
<b>7</b> Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	<b>20,546,204</b>	<b>69,100,775</b>			<b>29,954,584</b>	<b>119,601,563</b>

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

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2005)

**SCHEDULE M  
(Form 5471)**(Rev. December 2007)  
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

Identifying number

Name of foreign corporation

**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 ►

(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 Buy-in payments received . . . . .					
5 Cost sharing 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 Buy-in payments paid . . . . .					
17 Cost sharing 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 . . . . .					



**SCHEDULE O  
(Form 5471)**

(Rev. December 2005)

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

**Anywork Finance Incorporated**

Identifying number

**11-0000003**

Name of foreign corporation

**Foreign Finance Corporation****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
<b>Anywork Finance Incorporated</b>	<b>35 Any Street, Anytown, NY 10006</b>	<b>11-0000003</b>	<b>01/10/1990</b>	

**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	
<b>Anywork Finance Incorporated</b>	<b>1120</b>	<b>09/15/2010</b>	<b>Ogden</b>	

**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
<b>Anywork Finance Incorporated</b>	<b>Common</b>	<b>12/31/2009</b>	<b>Purchase</b>	<b>250</b>		
<b>Anywork Finance Incorporated</b>	<b>Preferred</b>	<b>12/31/2009</b>	<b>Purchase</b>	<b>64,570</b>		

# Form 1120 Test Scenario 3

Schedule O (Form 5471) (Rev. 12-2005)

Page **2**

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired
<b>9,000,000</b>	<b>Mary Doe, 812 Maple Street, Somewhere, MD 20901</b>

## 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).

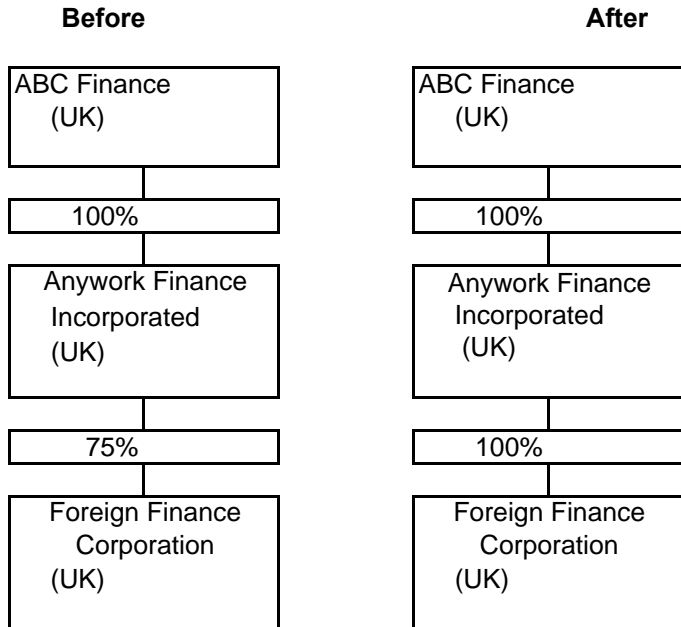
**(b)** List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ►

**(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. 12-2005)

Form 1120 Test Scenario 3

**Anywork Finance Incorporated 11-0000003**  
**Form 5471, Schedule O, Section F(C)**  
**Additional Information, Organizational Chart**



Form **5472**  
(Rev. December 2007)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)

OMB No. 1545-0805

For tax year of the reporting corporation beginning \_\_\_\_\_, \_\_\_\_\_, and ending \_\_\_\_\_, \_\_\_\_\_

**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.

<b>1a</b> Name of reporting corporation <b>Anywork Finance Incorporated</b>		<b>1b</b> Employer identification number <b>11 0000003</b>	
Number, street, and room or suite no. (if a P.O. box, see instructions) <b>35 Any Street</b>		<b>1c</b> Total assets	
City or town, state, and ZIP code (if a foreign address, see instructions) <b>Anytown, NY 10006</b>		\$ <b>250,306,361</b>	
<b>1d</b> Principal business activity ▶ <b>International Finance</b>		<b>1e</b> Principal business activity code ▶ <b>522293</b>	
<b>1f</b> Total value of gross payments made or received (see instructions) reported on <b>this</b> Form 5472 \$ <b>5,000</b>		<b>1g</b> Total number of Forms 5472 filed for the tax year <b>1</b>	
<b>1h</b> Total value of gross payments made or received (see instructions) reported on <b>all</b> Forms 5472 \$ <b>5,000</b>			
<b>1i</b> Check here if this is a consolidated filing of Form 5472 . . . ▶ <input type="checkbox"/>	<b>1j</b> Country of incorporation <b>US</b>	<b>1k</b> Country(ies) under whose laws the reporting corporation files an income tax return as a resident <b>US</b>	<b>1l</b> Principal country(ies) where business is conducted <b>US</b>
<b>2</b> 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)

<b>1a</b> Name and address of direct 25% foreign shareholder <b>ABC Finance Corporation, 13 Somewhere, Birmingham England 126375</b>		<b>1b</b> U.S. identifying number, if any <b>11-0000021</b>	
<b>1c</b> Principal country(ies) where business is conducted <b>UK</b>	<b>1d</b> Country of citizenship, organization, or incorporation <b>UK</b>	<b>1e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident <b>UK</b>	
<b>2a</b> Name and address of direct 25% foreign shareholder		<b>2b</b> U.S. identifying number, if any	
<b>2c</b> Principal country(ies) where business is conducted	<b>2d</b> Country of citizenship, organization, or incorporation	<b>2e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
<b>3a</b> Name and address of ultimate indirect 25% foreign shareholder		<b>3b</b> U.S. identifying number, if any	
<b>3c</b> Principal country(ies) where business is conducted	<b>3d</b> Country of citizenship, organization, or incorporation	<b>3e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
<b>4a</b> Name and address of ultimate indirect 25% foreign shareholder		<b>4b</b> U.S. identifying number, if any	
<b>4c</b> Principal country(ies) where business is conducted	<b>4d</b> Country of citizenship, organization, or incorporation	<b>4e</b> 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.

<b>1a</b> Name and address of related party <b>ABC Finance, 13 Somewhere, Birmingham England 126375</b>		<b>1b</b> U.S. identifying number, if any <b>11-0000021</b>	
<b>1c</b> Principal business activity ▶ <b>International Finance</b>		<b>1d</b> Principal business activity code ▶ <b>522293</b>	
<b>1e</b> Relationship—Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input checked="" type="checkbox"/> 25% foreign shareholder			
<b>1f</b> Principal country(ies) where business is conducted <b>UK</b>		<b>1g</b> Country(ies) under whose laws the related party files an income tax return as a resident <b>UK</b>	

**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	
3a	Rents received (for other than intangible property rights)	3a	
b	Royalties received (for other than intangible property rights)	3b	
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	4	
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	5	
6	Commissions received	6	
7	Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average ►	7b	
8	Interest received	8	
9	Premiums received for insurance or reinsurance	9	
10	Other amounts received (see instructions)	10	
11	<b>Total.</b> Combine amounts on lines 1 through 10	11	
12	Purchases of stock in trade (inventory)	12	
13	Purchases of tangible property other than stock in trade	13	
14a	Rents paid (for other than intangible property rights)	14a	
b	Royalties paid (for other than intangible property rights)	14b	
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	15	
16	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16	
17	Commissions paid	17	
18	Amounts loaned (see instructions) a Beginning balance <u>5,000</u> b Ending balance or monthly average ►	18b	<u>5,000</u>
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	<b>Total.</b> Combine amounts on lines 12 through 21	22	<u>5,000</u>

**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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If "No," <b>do not</b> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**General Instructions**

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

**What's New**

- The IRS has modified Part IV, lines 3 and 14.
- A reporting corporation that uses an accrual method of accounting must use accrued payments and accrued receipts for purposes of computing the total amount to enter on each line of the Form 5472. See Regulations section 1.6038A-2(b)(8).

**Purpose of Form**

Use Form 5472 to provide information required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party.

**Definitions**

**Reporting corporation.** A reporting corporation is either:

- A 25% foreign-owned U.S. corporation **or**
- A foreign corporation engaged in a trade or business within the United States.

**25% foreign owned.** A corporation is 25% foreign owned if it has at least one direct or indirect 25% foreign shareholder at any time during the tax year.

**25% foreign shareholder.** Generally, a foreign person (defined on page 3) is a 25% foreign shareholder if the person owns, directly or indirectly, at least 25% of either:

- The total voting power of all classes of stock entitled to vote **or**
- The total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply with the following modifications to determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections

318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned by a foreign person.

**Related party.** A related party is:

- Any direct or indirect 25% foreign shareholder of the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to a 25% foreign shareholder of the reporting corporation, **or**
- Any other person who is related to the reporting corporation within the meaning of section 482 and the related regulations.

"Related party" does not include any corporation filing a consolidated Federal income tax return with the reporting corporation.

The rules in section 318 apply to the definition of related party with the modifications listed under the definition of *25% foreign shareholder* above.

**Entity Classification Election**

OMB No. 1545-1516

<b>Type or Print</b>	Name of eligible entity making election <b>DEF International Finance</b>	Employer identification number <b>11 : 0000017</b>	
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>100 Helmstraat</b>		
	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. <b>Maastricht, Limburg, Netherlands 6211TA</b>		

▶ Check if: ☐ Address change

**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 for initial classification by a newly formed entity 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 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 ▶ \_\_\_\_\_

## Form 8832 (Rev. 3-2007)

**a** ☐ A domestic eligible entity electing to be classified as an association taxable as a corporation.

**b** ☐ A domestic eligible entity electing to be classified as a partnership.

**c** ☐ A domestic eligible entity with a single owner electing to be disregarded as a separate entity.

**d** ☐ A foreign eligible entity electing to be classified as an association taxable as a corporation.

**e** ☐ A foreign eligible entity electing to be classified as a partnership.

**f** ☒ A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

8 Election is to be effective beginning (month, day, year) (see instructions) . . . . . ► 12 / 31 / 2009

<b>9</b> Name and title of contact person whom the IRS may call for more information  <b>Sam Brown Tax Administrator</b>	<b>10</b> Contact person's telephone number  ( <b>515</b> ) <b>555-5550</b>
--	---

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this consent statement, and to the best of my (our) knowledge and belief, it is true, correct, and complete. If I am an officer, manager, or member signing for all members of the entity, I further declare that I am authorized to execute this consent statement on their behalf.

[illegible]

Form **8858**

(Rev. December 2008)

Department of the Treasury  
Internal Revenue Service**Information Return of U.S. Persons With  
Respect To Foreign Disregarded Entities**

► See separate instructions.

Information furnished for the foreign disregarded entity's annual accounting period (see instructions) beginning . . . **01/01** , 20 **09** , and ending **12/31** , 20 **09**

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** U.S. identifying number, if any**11-0000017****c** Country(ies) under whose laws organized and entity type under local tax law**Netherlands Foreign Entity****d** Date(s) of organization**12/30/2009****e** Effective date as foreign disregarded entity**12/31/2009****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**b** Annual accounting period covered by the return (see instructions)**c** U.S. identifying number, if any**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.**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
<b>1</b> Gross receipts or sales (net of returns and allowances) . . . . .	<b>1</b>		
<b>2</b> Cost of goods sold . . . . .	<b>2</b>		
<b>3</b> Gross profit (subtract line 2 from line 1) . . . . .	<b>3</b>		
<b>4</b> Other income . . . . .	<b>4</b>		
<b>5</b> Total income (add lines 3 and 4) . . . . .	<b>5</b>		
<b>6</b> Total deductions . . . . .	<b>6</b>		
<b>7</b> Other adjustments . . . . .	<b>7</b>		
<b>8</b> Net income (loss) per books . . . . .	<b>8</b>		



**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
<b>1</b> Remittances from the foreign disregarded entity . . . . .	<b>1</b>	
<b>2</b> Section 987 gain (loss) of recipient . . . . .	<b>2</b>	
		<b>Yes</b> <b>No</b>
<b>3</b> Were all remittances from the foreign disregarded entity treated as made to the direct owner? . . . . .		
<b>4</b> 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
<b>1</b> Cash and other current assets . . . . .	<b>1</b>		
<b>2</b> Other assets . . . . .	<b>2</b>		
<b>3</b> Total assets . . . . .	<b>3</b>		
<b>Liabilities and Owner's Equity</b>			
<b>4</b> Liabilities. . . . .	<b>4</b>		
<b>5</b> Owner's equity . . . . .	<b>5</b>		
<b>6</b> Total liabilities and owner's equity . . . . .	<b>6</b>		

**Schedule G Other Information**

	<b>Yes</b>	<b>No</b>
<b>1</b> During the tax year, did the foreign disregarded entity own an interest in any trust? . . . . .		
<b>2</b> During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership? . . . . .		
<b>3</b> 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? . . . . .		
<b>4</b> Answer the following question only if the foreign disregarded entity is owned directly or indirectly by a domestic corporation and the foreign disregarded entity incurred a net operating loss for the tax year: Is the foreign disregarded entity a separate unit as defined in Regulations section 1.1503(d)-1(b)(4)? (If "Yes," see the instructions) . . . . .		
<b>5</b> 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.

<b>1</b> Current year net income or (loss) per foreign books of account . . . . .	<b>1</b>	
<b>2</b> Total net additions . . . . .	<b>2</b>	
<b>3</b> Total net subtractions . . . . .	<b>3</b>	
<b>4</b> Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 minus line 3) . . . . .	<b>4</b>	
<b>5</b> DASTM gain or loss (if applicable) . . . . .	<b>5</b>	
<b>6</b> Combine lines 4 and 5 . . . . .	<b>6</b>	
<b>7</b> 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)) . . . . .	<b>7</b>	
Enter exchange rate used for line 7 ►		

## **EXHIBIT 5 – Tax Year 2009 Form 1120S Test Scenarios**

**Form 1120S Test Scenario 4**

**Form 1120S Test Scenario 5**

**Form 1120S Test Scenario 6**

## **Form 1120S Test Scenario 4**

**FORM 1120S TEST SCENARIO 4****FORMS REQUIRED:** 1120S, Sch K-1(2), 4562, 4797, 8453-S**ATTACHMENTS:**

ItemizedOtherIncomeSchedule2  
 ItemizedOtherDeductionsSchedule2  
 ItemizedOtherCostsSchedule  
 ItemizedOtherCurrentAssetsSchedule  
 ItemizedOtherInvestmentSchedule  
 ItemizedOtherAssetsSchedule  
 ItemizedOtherCurrentLiabilitiesSchedule  
 ItemizedIncomeNotRecordedonBooksSchedule2  
 ItemizedDeductionsNotChargedAgainstBooksSchedule2  
 AccumulatedAdjustmentsAccountOtherAdditionsSchedule  
 AccumulatedAdjustmentsAccountOtherReductionsSchedule  
 DispositionOfPropWithSect179DeductionsStatement (2)

**BINARY ATTACHMENTS:** Scanned 8453-S (8453 Signature Document)**HEADER INFO:** not on actual forms**MultipleSoftwarePackagesUsed:** No

**Originator:**      **EFIN:** Use your EFIN  
                          **Type:** ERO  
                          **PractionerPIN:** None  
                          **PIN Entered by:** N/A

**Officer:**            **Name:** Carmen Sandiego,  
                          **Title:** President  
                          **Taxpayer PIN:** N/A  
                          **Email Address:** carmensandiego@greatatomic.com  
                          **Date Signed:** 01/25/10

**Signature Option:** Binary Attachment 8453-S Signature Document

**Preparer:**           **Name:** Johnny Appleseed  
                          **Email Address:** johnnyappleseed@greatatomic.com  
                          **Date Prepared:** 01/20/10

**Name Controls:**

Form 1120 Great Atomic Pyrotechnics & Designs, Inc – GREA  
 Sch K-1 Shareholder Issa Salesbury – SALE  
 Sch K-1 Shareholder Mak A Decision - DESI

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**Details for attachments to Forms 1120S, Sch K-1(2), 4562, 4797**
**Attachment 1, Form 1120S, Line 5: Other Income (Loss) (*ItemizedOtherIncomeSchedule2*)**

Miscellaneous Income

**4,860**

# Form 1120S Test Scenario 4

## Attachment 2, Form 1120S, 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	4,551
Amortization	18
50% of Meals & Entertainment	<u>487</u>
<b>Total</b>	<b>53,856</b>

## Attachment 3, Form 1120S, Sch A, Line 5: Other Costs (*ItemizedOtherCostsSchedule*)

Subcontractors	<b>334,099</b>
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## Attachment 4, Form 1120S, Sch L Balance Sheets per Books, Line 6(d): Other current assets at end of tax year (*ItemizedOtherCurrentAssetsSchedule*)

Employee Loans	<b>Ending</b>	2,950
Spec House Costs	<b>Ending</b>	<u>275,026</u>
<b>Total</b>		<b>277,976</b>

## Attachment 5, Form 1120S, Sch L Balance Sheets per Books, Line 9(b): Other investments at beginning of tax year (*ItemizedOtherInvestmentsSchedule*)

Other Investments	<b>Beginning</b>	<b>1,000</b>
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## Attachment 6, Form 1120S, Page 4, Sch L Balance Sheets per Books, Line 14 (b): Other assets at beginning of tax year (*ItemizedOtherAssetsSchedule*)

Spec House	<b>Beginning</b>	<b>913</b>
------------	------------------	------------

## Attachment 7, Form 1120S, Sch L Balance Sheets per Books, Line 18(b) & (d): Other current Liabilities at beginning and end of tax year (*ItemizedOtherCurrentLiabilitiesSchedule*)

	<b>Beginning</b>	<b>Ending</b>
Spec House Loans		232,240
Payroll Tax Liabilities	2,975	4,533
Credit Card Liability	<u>6,661</u>	<u>15,043</u>
<b>Total</b>	<b>9,636</b>	<b>251,816</b>

## Attachment 8, Form 1120S, Sch M-1, Line 2: Total Income Not Recorded on Books (*ItemizedIncomeNotRecordedOnBooksSchedule2*)

Form 4797 Book/Tax Diff	<b>2,885</b>
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## Form 1120S Test Scenario 4

**Attachment 9, 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
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**Attachment 10, 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
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**Attachment 11, Form 1120S**, Sch M-2, Line 5a: Total of itemized other reductions (*AccumulatedAdjustmentsAccountOtherReductionsSchedule*)

Disallowed Entertainment Exp	486
Section 179 deduction	<u>11,463</u>
<b>Total</b>	<b>11,949</b>

**Attachment 12, Schedule K-1 (999-06-0005)** Line 17: Other Information  
(DispositionOfPropWithSect179DeductionsStatement)

Description of Property:	Dodge 1977 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:	06/13/2009
Section 179 Deduction:	1,000

**Attachment 13, Schedule K-1 (999-06-0001)** Line 17: Other Information  
(DispositionOfPropWithSect179DeductionsStatement)

Description of Property:	Dodge 1977 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:	06/13/2009
Section 179 Deduction:	1,000

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.

▶ See separate instructions.

OMB No. 1545-0130

**2009**

For calendar year 2009 or tax year beginning , 2009, ending , 20

<b>A</b> S election effective date <b>01/01/1990</b>	<b>Use IRS label. Other- wise, print or type.</b>	<b>Name</b> <b>Great Atomic Pyrotechnics &amp; Designs, Inc</b>	<b>D</b> Employer identification number <b>11-0000006</b>
<b>B</b> Business activity code number (see instructions) <b>325100</b>		Number, street, and room or suite no. If a P.O. box, see instructions. <b>36 Any Street</b>	<b>E</b> Date incorporated <b>01/01/1990</b>
<b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code <b>Boomtown, CA 90062</b>	<b>F</b> Total assets (see instructions) \$ <b>498,034</b>

**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.

<b>Income</b>	<b>1 a</b> Gross receipts or sales	<b>1,124,560</b>	<b>b</b> Less returns and allowances		<b>c Bal ▶</b>	<b>1c</b>	<b>1,124,560</b>
	<b>2</b> Cost of goods sold (Schedule A, line 8)					<b>2</b>	<b>669,365</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c					<b>3</b>	<b>455,195</b>
	<b>4</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					<b>4</b>	<b>5,179</b>
	<b>5</b> Other income (loss) (see instructions—attach statement)					<b>5</b>	<b>4,860</b>
	<b>6</b> Total income (loss). Add lines 3 through 5					<b>6</b>	<b>465,234</b>
<b>Deductions</b> (see instructions for limitations)	<b>7</b> Compensation of officers					<b>7</b>	<b>34,973</b>
	<b>8</b> Salaries and wages (less employment credits)					<b>8</b>	<b>100,531</b>
	<b>9</b> Repairs and maintenance					<b>9</b>	
	<b>10</b> Bad debts					<b>10</b>	
	<b>11</b> Rents					<b>11</b>	<b>156,855</b>
	<b>12</b> Taxes and licenses					<b>12</b>	<b>13,685</b>
	<b>13</b> Interest					<b>13</b>	<b>13,220</b>
	<b>14</b> Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)					<b>14</b>	<b>1,019</b>
	<b>15</b> Depletion (Do not deduct oil and gas depletion.)					<b>15</b>	
	<b>16</b> Advertising					<b>16</b>	<b>4,093</b>
	<b>17</b> Pension, profit-sharing, etc., plans					<b>17</b>	
	<b>18</b> Employee benefit programs					<b>18</b>	
	<b>19</b> Other deductions (attach statement)					<b>19</b>	<b>53,856</b>
	<b>20</b> Total deductions. Add lines 7 through 19					<b>20</b>	<b>378,232</b>
	<b>21</b> Ordinary business income (loss). Subtract line 20 from line 6					<b>21</b>	<b>87,002</b>
<b>Tax and Payments</b>	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions)	<b>22a</b>				<b>22c</b>	
	<b>b</b> Tax from Schedule D (Form 1120S)	<b>22b</b>					
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes)						
	<b>23a</b> 2009 estimated tax payments and 2008 overpayment credited to 2009	<b>23a</b>				<b>23d</b>	
	<b>b</b> Tax deposited with Form 7004	<b>23b</b>					
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136)	<b>23c</b>					
	<b>d</b> Add lines 23a through 23c						
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached					<b>24</b>	
	<b>25</b> Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed					<b>25</b>	
	<b>26</b> Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid					<b>26</b>	
	<b>27</b> Enter amount from line 26 Credited to 2010 estimated tax ▶					<b>27</b>	
							<b>Refunded ▶</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.

<b>Sign Here</b>	Signature of officer	Date	President	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN
	Firm'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		

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

Cat. No. 11510H

Form **1120S** (2009)

# Form 1120S Test Scenario 4

Form 1120S (2009)

Page **2**

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

1	Inventory at beginning of year . . . . .	1	
2	Purchases . . . . .	2	335,266
3	Cost of labor . . . . .	3	
4	Additional section 263A costs (attach statement) . . . . .	4	
5	Other costs (attach statement) . . . . .	5	334,099
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6	669,365
7	Inventory at end of year . . . . .	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2 . . . . .	8	669,365

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3  
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4  
(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) . . . . . ☐

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 percentage (or amounts) 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? . . . . . ☐ Yes ☒ No  
If "Yes," attach explanation.

## Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input checked="" type="checkbox"/> Other (specify) ▶ <b>Hybrid</b>		
2 See the instructions and enter the: a Business activity ▶ <b>Construction</b> b Product or service ▶ <b>Pyrotechnics</b>		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made? . . . . .		✓
4 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction? . . . . .		✓
5 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 <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation <b>or</b> the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation <b>and</b> (b) has net unrealized built-in gain (defined in section 1374(d)(1)) 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 . . . . . ▶ \$		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
8 Are the corporation's total receipts (see instructions) for the tax year <b>and</b> 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 and M-1 . . . . .		✓

## 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	
	3a Other gross rental income (loss) . . . . . <b>3a</b>		
	b Expenses from other rental activities (attach statement) . . . . . <b>3b</b>		
	c Other net rental income (loss). Subtract line 3b from line 3a . . . . . <b>3c</b>		
	4 Interest income . . . . .	4	
	5 Dividends: a Ordinary dividends . . . . . <b>5a</b>		
	b Qualified dividends . . . . . <b>5b</b>		
	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) . . . . . <b>8b</b>			
c Unrecaptured section 1250 gain (attach statement) . . . . . <b>8c</b>			
9 Net section 1231 gain (loss) (attach Form 4797) . . . . .	9		
10 Other income (loss) (see instructions) . . . . . Type ▶	10		

Form **1120S** (2009)



# Form 1120S Test Scenario 4

Form 1120S (2009)

Page **3**

	Shareholders' Pro Rata Share Items (continued)	Total amount	
<b>Deductions</b>	<b>11</b> Section 179 deduction (attach Form 4562) . . . . .	<b>11</b>	<b>11,463</b>
	<b>12a</b> Contributions . . . . .	<b>12a</b>	
	<b>b</b> Investment interest expense . . . . .	<b>12b</b>	
	<b>c</b> Section 59(e)(2) expenditures <b>(1) Type ▶</b> (2) Amount ▶	<b>12c(2)</b>	
	<b>d</b> Other deductions (see instructions) . . . . . Type ▶	<b>12d</b>	
<b>Credits</b>	<b>13a</b> Low-income housing credit (section 42(j)(5)) . . . . .	<b>13a</b>	
	<b>b</b> Low-income housing credit (other) . . . . .	<b>13b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) . . . . .	<b>13c</b>	
	<b>d</b> Other rental real estate credits (see instructions) Type ▶	<b>13d</b>	
	<b>e</b> Other rental credits (see instructions) . . . . . Type ▶	<b>13e</b>	
	<b>f</b> Alcohol and cellulosic biofuel fuels credit (attach Form 6478) . . . . .	<b>13f</b>	
	<b>g</b> Other credits (see instructions) . . . . . Type ▶	<b>13g</b>	
<b>Foreign Transactions</b>	<b>14a</b> Name of country or U.S. possession ▶		
	<b>b</b> Gross income from all sources . . . . .	<b>14b</b>	
	<b>c</b> Gross income sourced at shareholder level . . . . .	<b>14c</b>	
	Foreign gross income sourced at corporate level		
	<b>d</b> Passive category . . . . .	<b>14d</b>	
	<b>e</b> General category . . . . .	<b>14e</b>	
	<b>f</b> Other (attach statement) . . . . .	<b>14f</b>	
	Deductions allocated and apportioned at shareholder level		
	<b>g</b> Interest expense . . . . .	<b>14g</b>	
	<b>h</b> Other . . . . .	<b>14h</b>	
	Deductions allocated and apportioned at corporate level to foreign source income		
	<b>i</b> Passive category . . . . .	<b>14i</b>	
	<b>j</b> General category . . . . .	<b>14j</b>	
	<b>k</b> Other (attach statement) . . . . .	<b>14k</b>	
Other information			
<b>l</b> Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	<b>14l</b>		
<b>m</b> Reduction in taxes available for credit (attach statement) . . . . .	<b>14m</b>		
<b>n</b> Other foreign tax information (attach statement)			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15a</b> Post-1986 depreciation adjustment . . . . .	<b>15a</b>	<b>-354</b>
	<b>b</b> Adjusted gain or loss . . . . .	<b>15b</b>	
	<b>c</b> Depletion (other than oil and gas) . . . . .	<b>15c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income . . . . .	<b>15d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions . . . . .	<b>15e</b>	
	<b>f</b> Other AMT items (attach statement) . . . . .	<b>15f</b>	
<b>Items Affecting Shareholder Basis</b>	<b>16a</b> Tax-exempt interest income . . . . .	<b>16a</b>	<b>486</b>
	<b>b</b> Other tax-exempt income . . . . .	<b>16b</b>	
	<b>c</b> Nondeductible expenses . . . . .	<b>16c</b>	<b>486</b>
	<b>d</b> Property distributions . . . . .	<b>16d</b>	<b>35,987</b>
	<b>e</b> Repayment of loans from shareholders . . . . .	<b>16e</b>	
<b>Other Information</b>	<b>17a</b> Investment income . . . . .	<b>17a</b>	
	<b>b</b> Investment expenses . . . . .	<b>17b</b>	
	<b>c</b> Dividend distributions paid from accumulated earnings and profits . . . . .	<b>17c</b>	
	<b>d</b> Other items and amounts (attach statement)		
<b>Reconciliation</b>	<b>18</b> <b>Income/loss reconciliation.</b> 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	<b>18</b>	<b>75,539</b>

Form **1120S** (2009)

# Form 1120S Test Scenario 4

Form 1120S (2009)

Page **4**

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(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
<b>Liabilities and Shareholders' Equity</b>					
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

## 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):	2,885	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
		486	7	Add lines 5 and 6 . . . . .	13,336
4	Add lines 1 through 3 . . . . .	88,875	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	75,539

## 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 . . . . .	2,800	486
4	Loss from page 1, line 21 . . . . .	( )	
5	Other reductions . . . . .	(11,949)	
6	Combine lines 1 through 5 . . . . .	108,091	486
7	Distributions other than dividend distributions . . . . .	35,987	
8	Balance at end of tax year. Subtract line 7 from line 6 . . . . .	72,104	486

Form **1120S** (2009)

671109

☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

## 2009

Department of the Treasury  
Internal Revenue Service

For calendar year 2009, or tax  
year beginning \_\_\_\_\_, 2009  
ending \_\_\_\_\_, 20

**Shareholder's Share of Income, Deductions, Credits, etc.** ▶ See back of form and separate instructions

► 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 Pyrotechnics, & Designs, Inc**  
**36 Any Street**  
**Boomtown, CA 90062**

**C** IRS Center where corporation filed return

## 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** %

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
	43,501		
2	Net rental real estate income (loss)		
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	C	243
12	Other deductions	D	17,994
		A	243
		17	Other information

\* See attached statement for additional information.

671109

☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

2009

For calendar year 2009, or tax  
year beginning \_\_\_\_\_, 2009  
ending \_\_\_\_\_, 20

**Shareholder's Share of Income, Deductions, Credits, etc.** ▶ See back of form and separate instructions

► 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 Pyrotechnics, & Designs, Inc**  
**36 Any Street**  
**Boomtown, CA 90062**

**C** IRS Center where corporation filed return

## Part II Information About the Shareholder

**D** Shareholder's identifying number **999-06-0001**

**E** Shareholder's name, address, city, state, and ZIP code

**Max A Desision**  
**45 Any Street**  
**Anytown, NY 10005**

**F** Shareholder's percentage of stock ownership for tax year **50** %

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
	43,501		
2	Net rental real estate income (loss)		
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	C	243
12	Other deductions	D	17,993
		A	243
		17	Other information

\* See attached statement for additional information.

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

**2009**Attachment  
Sequence No. **67**

Name(s) shown on return

**Great Atomic Pyrotechnics & Designs, 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 the instructions for a higher limit for certain businesses . . . . .	1	\$250,000
2	Total cost of section 179 property placed in service (see instructions) . . . . .	2	<b>11,463</b>
3	Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	3	\$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4	<b>0</b>
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	<b>250,000</b>
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	<b>Level</b>	<b>550</b>	<b>550</b>
	<b>Compressor</b>	<b>10,449</b>	<b>10,449</b>
7	Listed property. Enter the amount from line 29 . . . . .	7	<b>464</b>
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	8	<b>11,463</b>
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .	9	<b>11,463</b>
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562 . . . . .	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	11	<b>87,002</b>
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	12	<b>11,463</b>
13	Carryover of disallowed deduction to 2010. 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 2009 . . . . .	17	<b>1,019</b>
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"/> <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2009 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
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28 . . . . .	21	
22	<b>Total.</b> 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	<b>1,019</b>
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** (2009)

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, 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.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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	
<b>25</b> 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) . . . . . <b>25</b>									
<b>26</b> Property used more than 50% in a qualified business use:									
Computer	01/15/2009	80 %	580		5	200 DB-HY		464	
		%							
		%							
<b>27</b> Property used 50% or less in a qualified business use:									
		%			S/L -				
		%			S/L -				
		%			S/L -				
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .							<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>	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	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> 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
<b>42</b> Amortization of costs that begins during your 2009 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2009 tax year . . . . .				<b>43</b>	18
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	18



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.

▶ See separate instructions.

OMB No. 1545-0184

**2009**  
Attachment  
Sequence No. **27**

Name(s) shown on return

**Great Atomic Pyrotechnics & Designs, Inc**

Identifying number

**11-0000006**

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2009 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)						
<b>3</b>	Gain, if any, from Form 4684, line 43 . . . . .						<b>3</b>						
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b>						
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b>						
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft. . . . .						<b>6</b>						
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .						<b>7</b>						
<b>Partnerships (except electing large partnerships) and S corporations.</b> 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.													
<b>Individuals, partners, S corporation shareholders, and all others.</b> 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.													
<b>8</b>	Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .						<b>8</b>						
<b>9</b>	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) . . . . .						<b>9</b>						

**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):

<b>11</b>	Loss, if any, from line 7 . . . . .						<b>11</b> ( )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .						<b>12</b>
<b>13</b>	Gain, if any, from line 31 . . . . .						<b>13</b> 5,179
<b>14</b>	Net gain or (loss) from Form 4684, lines 35 and 42a . . . . .						<b>14</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .						<b>15</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .						<b>16</b>
<b>17</b>	Combine lines 10 through 16 . . . . .						<b>17</b> 5,179
<b>18</b>	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:						
<b>a</b>	If the loss on line 11 includes a loss from Form 4684, line 39, 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>18a</b>
<b>b</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 . . . . .						<b>18b</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2009)

**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.)
<b>A</b>	<b>1996 Chevy Truck</b>	<b>Various</b>	<b>01/19/2009</b>
<b>B</b>			
<b>C</b>			
<b>D</b>			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price ( <b>Note:</b> 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	<b>If section 1245 property:</b>				
a	Depreciation allowed or allowable from line 22 . . . . .	25a	11,486		
b	Enter the <b>smaller</b> of line 24 or 25a . . . . .	25b	5,179		
26	<b>If section 1250 property:</b> 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 <b>smaller</b> 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 <b>smaller</b> of line 26c or 26d . . . . .	26e			
f	Section 291 amount (corporations only) . . . . .	26f			
g	Add lines 26b, 26e, and 26f. . . . .	26g			
27	<b>If section 1252 property:</b> 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 <b>smaller</b> of line 24 or 27b . . . . .	27c			
28	<b>If section 1254 property:</b>				
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 <b>smaller</b> of line 24 or 28a . . . . .	28b			
29	<b>If section 1255 property:</b>				
a	Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .	29a			
b	Enter the <b>smaller</b> 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 37. 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 **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.****2009**

For calendar year 2009, or tax year beginning , 2009, ending , 20

Name of corporation

**Great Atomic Pyrotechnics & Designs, Inc**

Employer identification number

**11-0000006****Part I Tax Return Information** (Whole dollars only)

<b>1</b>	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	<b>1</b>	<b>1,124,560</b>
<b>2</b>	Gross profit (Form 1120S, line 3)	<b>2</b>	<b>455,195</b>
<b>3</b>	Ordinary business income (loss) (Form 1120S, line 21)	<b>3</b>	<b>87,002</b>
<b>4</b>	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	<b>4</b>	<b>0</b>
<b>5</b>	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	<b>5</b>	<b>75,539</b>

**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 2009 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 2009 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, any indication of a refund offset, 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**  \_\_\_\_\_  **President**  
Signature of officer Date 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.

<b>ERO's Use Only</b>	ERO's signature 	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN <b>999-06-0007</b>
	Firm's name (or yours if self-employed), address, and ZIP code 	<b>Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, TX 78621</b>			EIN <b>11-0000011</b>
					Phone no. <b>512-555-1212</b>

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.

<b>Paid Preparer's Use Only</b>	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code 			
		EIN Phone no.		

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

Cat. No. 644221

Form **8453-S** (2009)

## **Form 1120S Test Scenario 5**

**FORM 1120S TEST SCENARIO 5**

**FORMS REQUIRED:** 1120S, Sch D (1120S), Sch K-1(2), 4562, 4797, 8824

**ATTACHMENTS:**

ItemizedOtherDeductionsSchedule2  
ItemizedOtherCostsSchedule  
ItemizedOtherDeductionsSchedule3  
ItemizedOtherCurrentAssetsSchedule  
ItemizedOtherAssetsSchedule  
ItemizedOtherCurrentLiabilitiesSchedule  
ItemizedExpensesRecordedOnBooksSchedule2  
AccumulatedAdjustmentsAccountOtherAdditionsSchedule  
AccumulatedAdjustmentsAccountOtherReductionsSchedule

**BINARY ATTACHMENTS:** None

**HEADER INFO not on actual forms:**

**MultipleSoftwarePackagesUsed:** No

**Originator:**           **EFIN:** Use your EFIN  
                              **Type:** ERO  
                              **Practioner PIN:** PIN entered by ERO  
                                      **EFIN:** Use your EFIN  
                                      **PIN:** 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:** 01/25/10  
                              **Authorized Third Party:** Yes

**Preparer:**           **Name:** Johnny Appleseed  
                              **Email Address:** johnnyappleseed@workNall.com  
                              **Date Prepared:** 01/20/10

**Name Controls:**  
**Form 1120S WorkNallDay, Inc. – WORK**  
**Sch K-1 shareholder Carrie Ortiz – ORTI**  
**Sch K-1 shareholder Bin Xempt - XEMP**

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**Attachment 1, Form 1120S**, Lines 19: Other deductions (*ItemizedOtherDeductionsSchedule2*)

Dues and 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>
<b>Total</b>	<b>367,327</b>

**Attachment 2, Form 1120S**, Sch 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 Taxes	64,587
Pm Assistant Program	54,345
Travel	<u>6,291</u>
<b>Total</b>	<b>8,627,996</b>

**Attachment 3, 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 4, Form 1120S**, Sch L Balance Sheets per Books, Line 6(b) & (d): Other current assets at beginning and end of tax year (*ItemizedOtherCurrentAssetsSchedule*)

	<b>Beginning</b>	<b>Ending</b>
Notes Receivable		1,800
Escrow	9,900	4,900
Accrued Interest Receivable	8,351	45,791
Work In Process	<u>38,003</u>	
<b>Total</b>	<b>56,254</b>	<b>52,491</b>

## Form 1120S Test Scenario 5

**Attachment 5, Form 1120S**, Sch L Balance Sheets per Books, Line 14(b): Other assets at beginning of tax year  
(*ItemizedOtherAssetsSchedule*)

	<b>Beginning</b>	<b>Ending</b>
Notes Receivable	<b>41,754</b>	

**Attachment 6, 1120S**, Sch L Balance Sheets per Books, 18(b) & (d): Other current Liabilities at beginning and end of tax year (*ItemizedOtherCurrentLiabilitiesSchedule*)

	<b>Beginning</b>	<b>Ending</b>
Billings in Excess	19,400	
Union Benefits Payable		231
Accrued Pension Contribution	400	
Payroll Taxes Payable	2,316	760
Accrued Workers Compensation	(11,758)	10,388
Accrued Payroll	<u>12,473</u>	<u>21,701</u>
<b>Total</b>	<b>22,831</b>	<b>33,080</b>

**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	<u>78,649</u>
<b>Total</b>	<b>149,796</b>

**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>
<b>Total</b>	<b>584,756</b>

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.

▶ See separate instructions.

OMB No. 1545-0130

**2009**

For calendar year 2009 or tax year beginning , 2009, ending , 20

<b>A</b> S election effective date <b>03/08/1992</b>	<b>Use IRS label. Other- wise, print or type.</b>	Name <b>WorkNAllDay, Inc.</b>	<b>D</b> Employer identification number <b>11-0000007</b>
<b>B</b> Business activity code number (see instructions) <b>321900</b>		Number, street, and room or suite no. If a P.O. box, see instructions. <b>37 Any Street</b>	<b>E</b> Date incorporated <b>03/08/1992</b>
<b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code <b>Anytown, NC 28041 0280</b>	<b>F</b> Total assets (see instructions) \$ <b>3,605,885</b>

**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.

<b>Income</b>	<b>1 a</b> Gross receipts or sales	<b>11,468,259</b>	<b>b</b> Less returns and allowances		<b>c Bal ▶</b>	<b>1c</b>	<b>11,468,259</b>
	<b>2</b> Cost of goods sold (Schedule A, line 8)					<b>2</b>	<b>10,061,879</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c					<b>3</b>	<b>1,469,315</b>
	<b>4</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					<b>4</b>	<b>14,433</b>
	<b>5</b> Other income (loss) (see instructions—attach statement)					<b>5</b>	
	<b>6</b> <b>Total income (loss).</b> Add lines 3 through 5					<b>6</b>	<b>1,483,748</b>
<b>Deductions</b> (see instructions for limitations)	<b>7</b> Compensation of officers					<b>7</b>	<b>161,698</b>
	<b>8</b> Salaries and wages (less employment credits)					<b>8</b>	<b>196,941</b>
	<b>9</b> Repairs and maintenance					<b>9</b>	<b>17,760</b>
	<b>10</b> Bad debts					<b>10</b>	
	<b>11</b> Rents					<b>11</b>	<b>160,574</b>
	<b>12</b> Taxes and licenses					<b>12</b>	<b>36,594</b>
	<b>13</b> Interest					<b>13</b>	<b>26,103</b>
	<b>14</b> Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)					<b>14</b>	<b>6,726</b>
	<b>15</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> )					<b>15</b>	
	<b>16</b> Advertising					<b>16</b>	<b>8,257</b>
	<b>17</b> Pension, profit-sharing, etc., plans					<b>17</b>	<b>14,715</b>
	<b>18</b> Employee benefit programs					<b>18</b>	
	<b>19</b> Other deductions (attach statement)					<b>19</b>	<b>367,327</b>
	<b>20</b> <b>Total deductions.</b> Add lines 7 through 19					<b>20</b>	<b>1,059,630</b>
	<b>21</b> <b>Ordinary business income (loss).</b> Subtract line 20 from line 6					<b>21</b>	<b>424,118</b>
<b>Tax and Payments</b>	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions)	<b>22a</b>				<b>22c</b>	
	<b>b</b> Tax from Schedule D (Form 1120S)	<b>22b</b>					
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes)						
	<b>23a</b> 2009 estimated tax payments and 2008 overpayment credited to 2009	<b>23a</b>				<b>23d</b>	
	<b>b</b> Tax deposited with Form 7004	<b>23b</b>					
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136)	<b>23c</b>					
	<b>d</b> Add lines 23a through 23c						
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached					<b>24</b>	
	<b>25</b> <b>Amount owed.</b> If line 23d is smaller than the total of lines 22c and 24, enter amount owed					<b>25</b>	
	<b>26</b> <b>Overpayment.</b> If line 23d is larger than the total of lines 22c and 24, enter amount overpaid					<b>26</b>	
	<b>27</b> Enter amount from line 26 <b>Credited to 2010 estimated tax ▶</b>					<b>27</b>	
							<b>Refunded ▶</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.

<b>Sign Here</b>	Signature of officer	Date	Chief Executive Officer	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN <b>999-06-0007</b>
	Firm's name (or yours if self-employed), address, and ZIP code	<b>Johnny Appleseed Accounting</b> <b>100 Efile Drive Anytown, TX 78621</b>	EIN	<b>11-0000011</b>
	Phone no.	<b>512-555-1212</b>		

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

Cat. No. 11510H

Form **1120S** (2009)

# Form 1120S Test Scenario 5

Form 1120S (2009)

Page **2**

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

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 statement) . . . . .	4	
5	Other costs (attach statement) . . . . .	5	8,627,996
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6	10,061,879
7	Inventory at end of year . . . . .	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2 . . . . .	8	10,061,879

9a Check all methods used for valuing closing inventory: (i) ☒ Cost as described in Regulations section 1.471-3  
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4  
(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) . . . . . ☐

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 percentage (or amounts) 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? . . . . . ☐ Yes ☒ No  
If "Yes," attach explanation.

## Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2 See the instructions and enter the: a Business activity ▶ <b>Manufacturing</b> b Product or service ▶ <b>Building Supplies</b>		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made? . . . . .		<input checked="" type="checkbox"/>
4 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction? . . . . .		<input checked="" type="checkbox"/>
5 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 <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation <b>or</b> the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation <b>and</b> (b) has net unrealized built-in gain (defined in section 1374(d)(1)) 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 . . . . . ▶ \$		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
8 Are the corporation's total receipts (see instructions) for the tax year <b>and</b> 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 and M-1 . . . . .		<input checked="" type="checkbox"/>

## 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) . . . . . <b>3a</b>		
	b Expenses from other rental activities (attach statement) . . . . . <b>3b</b>		
	c Other net rental income (loss). Subtract line 3b from line 3a . . . . . <b>3c</b>		
	4 Interest income . . . . .	4	71,147
	5 Dividends: a Ordinary dividends . . . . . <b>5a</b> b Qualified dividends . . . . . <b>5b</b>		
	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)) . . . . . <b>8a</b>		
b Collectibles (28%) gain (loss) . . . . . <b>8b</b>			
c Unrecaptured section 1250 gain (attach statement) . . . . . <b>8c</b>			
9 Net section 1231 gain (loss) (attach Form 4797) . . . . .	9		
10 Other income (loss) (see instructions) . . . . . Type ▶	10		

Form **1120S** (2009)

# Form 1120S Test Scenario 5

Form 1120S (2009)

Page **3**

	Shareholders' Pro Rata Share Items (continued)	Total amount	
<b>Deductions</b>	<b>11</b> Section 179 deduction ( <i>attach Form 4562</i> ) . . . . .	<b>11</b>	<b>62,935</b>
	<b>12a</b> Contributions . . . . .	<b>12a</b>	
	<b>b</b> Investment interest expense . . . . .	<b>12b</b>	
	<b>c</b> Section 59(e)(2) expenditures <b>(1) Type ▶</b> . . . . . <b>(2) Amount ▶</b>	<b>12c(2)</b>	
	<b>d</b> Other deductions ( <i>see instructions</i> ) . . . . . <b>Type ▶ S</b>	<b>12d</b>	<b>502,369</b>
<b>Credits</b>	<b>13a</b> Low-income housing credit (section 42(j)(5)) . . . . .	<b>13a</b>	
	<b>b</b> Low-income housing credit (other) . . . . .	<b>13b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) ( <i>attach Form 3468</i> ) . . . . .	<b>13c</b>	
	<b>d</b> Other rental real estate credits ( <i>see instructions</i> ) <b>Type ▶</b> . . . . .	<b>13d</b>	
	<b>e</b> Other rental credits ( <i>see instructions</i> ) . . . . . <b>Type ▶</b>	<b>13e</b>	
	<b>f</b> Alcohol and cellulosic biofuel fuels credit ( <i>attach Form 6478</i> ) . . . . .	<b>13f</b>	
	<b>g</b> Other credits ( <i>see instructions</i> ) . . . . . <b>Type ▶</b>	<b>13g</b>	
<b>Foreign Transactions</b>	<b>14a</b> Name of country or U.S. possession ▶ . . . . .		
	<b>b</b> Gross income from all sources . . . . .	<b>14b</b>	
	<b>c</b> Gross income sourced at shareholder level . . . . .	<b>14c</b>	
	<i>Foreign gross income sourced at corporate level</i>		
	<b>d</b> Passive category . . . . .	<b>14d</b>	
	<b>e</b> General category . . . . .	<b>14e</b>	
	<b>f</b> Other ( <i>attach statement</i> ) . . . . .	<b>14f</b>	
	<i>Deductions allocated and apportioned at shareholder level</i>		
	<b>g</b> Interest expense . . . . .	<b>14g</b>	
	<b>h</b> Other . . . . .	<b>14h</b>	
	<i>Deductions allocated and apportioned at corporate level to foreign source income</i>		
	<b>i</b> Passive category . . . . .	<b>14i</b>	
	<b>j</b> General category . . . . .	<b>14j</b>	
	<b>k</b> Other ( <i>attach statement</i> ) . . . . .	<b>14k</b>	
<i>Other information</i>			
<b>l</b> Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	<b>14l</b>		
<b>m</b> Reduction in taxes available for credit ( <i>attach statement</i> ) . . . . .	<b>14m</b>		
<b>n</b> Other foreign tax information ( <i>attach statement</i> ) . . . . .			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15a</b> Post-1986 depreciation adjustment . . . . .	<b>15a</b>	<b>-2,011</b>
	<b>b</b> Adjusted gain or loss . . . . .	<b>15b</b>	<b>-14,733</b>
	<b>c</b> Depletion (other than oil and gas) . . . . .	<b>15c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income . . . . .	<b>15d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions . . . . .	<b>15e</b>	
	<b>f</b> Other AMT items ( <i>attach statement</i> ) . . . . .	<b>15f</b>	
<b>Items Affecting Shareholder Basis</b>	<b>16a</b> Tax-exempt interest income . . . . .	<b>16a</b>	
	<b>b</b> Other tax-exempt income . . . . .	<b>16b</b>	
	<b>c</b> Nondeductible expenses . . . . .	<b>16c</b>	<b>19,452</b>
	<b>d</b> Property distributions . . . . .	<b>16d</b>	<b>174,200</b>
	<b>e</b> Repayment of loans from shareholders . . . . .	<b>16e</b>	
<b>Other Information</b>	<b>17a</b> Investment income . . . . .	<b>17a</b>	<b>71,147</b>
	<b>b</b> Investment expenses . . . . .	<b>17b</b>	
	<b>c</b> Dividend distributions paid from accumulated earnings and profits . . . . .	<b>17c</b>	
	<b>d</b> Other items and amounts ( <i>attach statement</i> ) . . . . .		
<b>Reconciliation</b>	<b>18</b> <b>Income/loss reconciliation.</b> 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 . . . . .	<b>18</b>	<b>8,610</b>

Form **1120S** (2009)



# Form 1120S Test Scenario 5

Form 1120S (2009)

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<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(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) . . . . .		14,754		
15	Total assets . . . . .		4,688,476		3,605,885
<b>Liabilities and Shareholders' Equity</b>					
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):		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		7	Add lines 5 and 6 . . . . .	
		19,452	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	8,610
4	Add lines 1 through 3 . . . . .	8,610			

## 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 . . . . .	149,796	
4	Loss from page 1, line 21 . . . . .	( )	
5	Other reductions . . . . .	(584,756)	
6	Combine lines 1 through 5 . . . . .	1,764,991	
7	Distributions other than dividend distributions . . . . .	174,200	
8	Balance at end of tax year. Subtract line 7 from line 6 . . . . .	1,590,791	

Form **1120S** (2009)

**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.

▶ See separate instructions.

**2009**

Name

WorkNAIIDay, Inc.

Employer identification number

11-0000007

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1 100 shares of Americus	04/01/2009	07/15/2009	1,030,000	951,351	78,649
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .					2
3 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .					3
4 Combine lines 1 through 3 in column (f) . . . . .					4 78,649
5 Tax on short-term capital gain included on line 21 below . . . . .					5 ( )
6 <b>Net short-term capital gain or (loss).</b> Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10 . . . . .					6 78,649

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
7					
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .					8
9 Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .					9
10 Capital gain distributions . . . . .					10
11 Combine lines 7 through 10 in column (f) . . . . .					11
12 Tax on long-term capital gain included on line 21 below . . . . .					12 ( )
13 <b>Net long-term capital gain or (loss).</b> Combine lines 11 and 12. Enter here and on Form 1120S, Schedule K, line 8a or 10 . . . . .					13

**Part III Built-in Gains Tax (See instructions before completing this part.)**

14 Excess of recognized built-in gains over recognized built-in losses (attach computation schedule) .	14
15 Taxable income (attach computation schedule) . . . . .	15
16 Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B . . .	16
17 Section 1374(b)(2) deduction . . . . .	17
18 Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21 . . . . .	18
19 Enter 35% of line 18 . . . . .	19
20 Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	20
21 <b>Tax.</b> Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b . . . . .	21

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

Cat. No. 11516V

Schedule D (Form 1120S) 2009

☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1  
(Form 1120S)**Department of the Treasury  
Internal Revenue Service**2009**For calendar year 2009, or tax  
year beginning \_\_\_\_\_, 2009  
ending \_\_\_\_\_, 20\_\_\_\_**Shareholder's Share of Income, Deductions,  
Credits, etc.**

► See back of form and separate instructions.

<b>Part I Information About the Corporation</b>		<b>Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items</b>	
<b>A</b> Corporation's employer identification number <b>11-0000007</b>	<b>1</b> Ordinary business income (loss) <b>212,059</b>	<b>13</b> Credits	
<b>B</b> Corporation's name, address, city, state, and ZIP code <b>WorkNAILDay, Inc.</b> <b>37 Any Street</b> <b>Anytown, NC 28041 0280</b>	<b>2</b> Net rental real estate income (loss)		
	<b>3</b> Other net rental income (loss)		
	<b>4</b> Interest income <b>35,574</b>		
<b>C</b> IRS Center where corporation filed return <b>OSPC</b>	<b>5a</b> Ordinary dividends		
	<b>5b</b> Qualified dividends	<b>14</b> Foreign transactions	
	<b>6</b> Royalties		
<b>Part II Information About the Shareholder</b>	<b>7</b> Net short-term capital gain (loss) <b>39,325</b>		
	<b>8a</b> Net long-term capital gain (loss)		
	<b>8b</b> Collectibles (28%) gain (loss)		
<b>D</b> Shareholder's identifying number <b>999-06-0006</b>	<b>8c</b> Unrecaptured section 1250 gain		
<b>E</b> Shareholder's name, address, city, state, and ZIP code <b>Carrie Ortiz</b> <b>55 Any Street</b> <b>Anytown, WI 53201</b>	<b>9</b> Net section 1231 gain (loss)		
	<b>10</b> Other income (loss)	<b>15</b> Alternative minimum tax (AMT) items <b>A -1,006</b> <b>B -7,367</b>	
<b>F</b> Shareholder's percentage of stock ownership for tax year <b>50 %</b>			
<b>For IRS Use Only</b>	<b>11</b> Section 179 deduction <b>31,468</b>	<b>16</b> Items affecting shareholder basis <b>C 9,726</b>	
	<b>12</b> Other deductions <b>S 251,185</b>	<b>D 87,100</b>	
		<b>17</b> Other information <b>A 35,574</b>	
* See attached statement for additional information.			

671109

Final K-1

☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

2009

For calendar year 2009, or tax  
year beginning \_\_\_\_\_, 2009  
ending \_\_\_\_\_, 20

**Shareholder's Share of Income, Deductions, Credits, etc.** ▶ See back of form and separate instructions

► 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

**WorkNAIIday, Inc.**  
37 Any Street  
Anytown, NC 28041 0280

**C** IRS Center where corporation filed return

## 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**  
**51 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) <b>212,059</b>	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income <b>35,573</b>		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss) <b>39,324</b>		
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	<b>-1,005</b>
		B	<b>-7,366</b>
11	Section 179 deduction <b>31,467</b>	16	Items affecting shareholder basis
12	Other deductions	C	<b>9,726</b>
S	<b>251,184</b>	D	<b>87,100</b>
		17	Other information
		A	<b>35,573</b>

\* See attached statement for additional information.

For IRS Use Only

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

**2009**Attachment  
Sequence No. **67**

Name(s) shown on return

**WorkNAILDay, 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 the instructions for a higher limit for certain businesses . . . . .	1	\$250,000
2	Total cost of section 179 property placed in service (see instructions) . . . . .	2	<b>88,235</b>
3	Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	3	\$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4	<b>0</b>
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	<b>250,000</b>
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	<b>Compressor</b>	<b>62,935</b>	<b>62,935</b>
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	<b>62,935</b>
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .	9	<b>62,935</b>
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562 . . . . .	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	11	<b>250,000</b>
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	12	<b>62,935</b>
13	Carryover of disallowed deduction to 2010. 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 2009 . . . . .	17	<b>5,761</b>
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 2009 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
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life		<b>5,791</b>	<b>9.0</b>	<b>HY</b>	S/L	<b>965</b>
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28 . . . . .	21	
22	<b>Total.</b> 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	<b>6,726</b>
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** (2009)

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, 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.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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	
<b>25</b> 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) . . . . . <b>25</b>									
<b>26</b> Property used more than 50% in a qualified business use:									
2006 Ford Pickup	2009/10/14	100 %	0	0	5	200 DB-HY	0		
		%							
		%							
<b>27</b> Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .							<b>28</b>	0	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .								<b>29</b>	

**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	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> 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
<b>42</b> Amortization of costs that begins during your 2009 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2009 tax year . . . . .					<b>43</b>
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>





**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	01/06/2000	01/10/2009
B	1995 Dodge 3500	07/01/1997	02/21/2009
C	1998 Chevy Pickup	07/01/1998	12/31/2009
D			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price ( <b>Note:</b> 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	<b>If section 1245 property:</b>				
a	Depreciation allowed or allowable from line 22 . . . . .	25a	19,930	19,467	24,492
b	Enter the <b>smaller</b> of line 24 or 25a . . . . .	25b	5,000	7,760	1,673
26	<b>If section 1250 property:</b> 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 <b>smaller</b> 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 <b>smaller</b> of line 26c or 26d . . . . .	26e			
f	Section 291 amount (corporations only) . . . . .	26f			
g	Add lines 26b, 26e, and 26f. . . . .	26g			
27	<b>If section 1252 property:</b> 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 <b>smaller</b> of line 24 or 27b . . . . .	27c			
28	<b>If section 1254 property:</b>				
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 <b>smaller</b> of line 24 or 28a . . . . .	28b			
29	<b>If section 1255 property:</b>				
a	Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .	29a			
b	Enter the <b>smaller</b> 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 37. 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

**2009**Attachment  
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 MM/03/05/2000

4 Date you actually transferred your property to other party (month, day, year)

4 MM/10/14/2009

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement

5 MM/10/12/2009

6 Date you actually received the like-kind property from other party (month, day, year). See instructions

6 MM/10/14/2009

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 ☐ No10 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 (2009)

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

**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			
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> 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 <b>not</b> used on line 15 (see instructions) . . . . .	18			
19	<b>Realized gain or (loss).</b> 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	<b>Recognized gain.</b> 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	<b>Basis of like-kind property received.</b> 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. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.) . . . . .				
27	Description of divested property ▶ . . . . .				
28	Description of replacement property ▶ . . . . .				
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	<b>Realized gain.</b> 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	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37			
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38			

Form **8824** (2009)

## **Form 1120S Test Scenario 6**

**FORM 1120S TEST SCENARIO 6**

**FORMS REQUIRED:** 1120S, Sch K-1, Sch M-3, Sch N (1120), 4562, 5471, Sch J (5471), Sch M (5471), 8916-A,

**ATTACHMENTS:**

ItemizedOtherIncomeSchedule2  
ItemizedOtherDeductionsSchedule2  
ItemizedOtherCostsSchedule  
CharitableContributionsSchedule  
ItemizedOtherDeductionsSchedule3  
ItemizedOtherCurrentAssetsSchedule  
ItemizedOtherInvestmentsSchedule  
ItemizedOtherCurrentLiabilitiesSchedule  
ItemizedOtherLiabilitiesSchedule  
NonincludibleForeignEntitySchedule  
USDividendsNotEliminatedInTaxConsolidationSchedule  
PartnershipInterestSchedule  
OtherExpenseDeductionItemsWithDifferencesSchedule

**BINARY ATTACHMENTS:** None

**HEADER INFO:** not on actual form

**MultipleSoftwarePackagesUsed:** 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  
DateSigned: 01/25/10

**Preparer:** Name: Johnny Appleseed  
Date Prepared: 01/20/10

**Name Control:**  
Form 1120S – Tree Fixr Upper, Inc. – TREE  
Sch K-1 shareholder Rose B. Trim - TRIM

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## Form 1120S Test Scenario 6

### Attachment 1, Form 1120S, line 5: Other Income (*ItemizedOtherIncomeSchedule2*)

Miscellaneous Income	740,410
US Partnership Loss	<u>(320,210)</u>
<b>Total</b>	<b>420,200</b>

### Attachment 2, Form 1120S, Line 19: Other Deductions (*ItemizedOtherDeductionsSchedule2*)

Dues and 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>
<b>Total</b>	<b>20,140,029</b>

### Attachment 3, Form 1120S, Sch A, Line 5: Other Costs (*ItemizedOtherCostsSchedule*)

Allocation of Cost of Goods Sold	70,480
Cost of Service	<u>1,599,205,984</u>
<b>Total</b>	<b>1,599,276,464</b>

### Attachment 4, Form 1120S, Sch K, Line 12a: Contributions (*CharitableContributionsSchedule*)

Charitable Contributions:	Cash Contribution (50%)
Amount:	<b>500,000</b>
Business Name:	Tree Fixr Upper, Inc.
Code:	A

### Attachment 5, Form 1120S, Sch K, Line 12 d: Other Deductions (*ItemizedOtherDeductionsSchedule3*)

Trade/Business Activity:	484110
Description:	Expenses under Section 212 for the production of income
Amount:	<b>320,210</b>
Code:	S

### 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*)

	<b>Beginning</b>	<b>Ending</b>
Pre-pays & Deposits	<b>2,700,000</b>	<b>2,300,000</b>

## 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	125,000	125,000
TAX PAD'NERS	80,000	120,000
Life Insurance – Cash Surrender Value	<u>975,400</u>	<u>355,484</u>
<b>Total</b>	<b>1,180,400</b>	<b>600,484</b>

**Attachment 8, Form 1120S**, Sch L: Line 18 (b & d): Other Current Liabilities (*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	Ending
Accrued Expenses	<b>10,500,600</b>	<b>23,100,999</b>

**Attachment 9, Form 1120S**, Sch L, Line 21(d): Other Liabilities (*ItemizedOtherLiabilitiesSchedule*)

	Beginning	Ending
Deferred Compensation		<b>1,700,900</b>

**Attachment 10, Form 1120S**, Sch M- 3, Part I, Line 5(b): Net loss from nonincludible foreign entities (*NonincludibleForeignEntitySchedule*)

Name	EIN	Amount
ABC Enterprises	11-0000015	<b>200</b>

**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	a	b	Columns c	d
Misc. Corp	99-0000009	Common	50%	<b>2,480,000</b>	0	0	<b>2,480,000</b>

**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 %	a	Columns b	c	d
ABC LLC	99-9060012	60%	60%	(320,010)	0	(200)	<b>(320,210)</b>

**Attachment 13, Form 1120S**, Sch M- 3, Part III, Line 29: Other expense/deduction items with differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

Description	a	Columns b	c	d
Accrued Legal Fees	<b>396,300</b>	<b>980,050</b>		<b>1,376,350</b>

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.

▶ See separate instructions.

OMB No. 1545-0130

**2009**

For calendar year 2009 or tax year beginning , 2009, ending , 20

<b>A</b> S election effective date <b>5/31/1999</b>	<b>Use IRS label. Other- wise, print or type.</b>	<b>Name</b> <b>Tree Fixr Upper, Inc.</b>	<b>D</b> Employer identification number <b>11-0000009</b>
<b>B</b> Business activity code number (see instructions) <b>541320</b>		Number, street, and room or suite no. If a P.O. box, see instructions. <b>39 Any Street</b>	<b>E</b> Date incorporated <b>11/19/1957</b>
<b>C</b> Check if Sch. M-3 attached <input checked="" type="checkbox"/>		City or town, state, and ZIP code <b>Anytown, OK 74002</b>	<b>F</b> Total assets (see instructions) \$ <b>560,500,183</b>

**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.

<b>Income</b>	<b>1 a</b> Gross receipts or sales	<b>1,900,670,400</b>	<b>b</b> Less returns and allowances		<b>c</b> Bal ▶	<b>1c</b>	<b>1,900,670,400</b>
	<b>2</b> Cost of goods sold (Schedule A, line 8)					<b>2</b>	<b>1,860,100,750</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c					<b>3</b>	<b>40,569,650</b>
	<b>4</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					<b>4</b>	
	<b>5</b> Other income (loss) (see instructions—attach statement)					<b>5</b>	<b>420,200</b>
	<b>6</b> <b>Total income (loss).</b> Add lines 3 through 5					<b>6</b>	<b>40,989,850</b>
<b>Deductions</b> (see instructions for limitations)	<b>7</b> Compensation of officers					<b>7</b>	<b>8,500,400</b>
	<b>8</b> Salaries and wages (less employment credits)					<b>8</b>	<b>6,372,055</b>
	<b>9</b> Repairs and maintenance					<b>9</b>	<b>500,101</b>
	<b>10</b> Bad debts					<b>10</b>	
	<b>11</b> Rents					<b>11</b>	<b>6,650,188</b>
	<b>12</b> Taxes and licenses					<b>12</b>	<b>13,980,990</b>
	<b>13</b> Interest					<b>13</b>	<b>120,100</b>
	<b>14</b> Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)					<b>14</b>	<b>26,234</b>
	<b>15</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> )					<b>15</b>	
	<b>16</b> Advertising					<b>16</b>	<b>890,700</b>
	<b>17</b> Pension, profit-sharing, etc., plans					<b>17</b>	<b>1,300,000</b>
	<b>18</b> Employee benefit programs					<b>18</b>	
	<b>19</b> Other deductions (attach statement)					<b>19</b>	<b>20,140,029</b>
	<b>20</b> <b>Total deductions.</b> Add lines 7 through 19					<b>20</b>	<b>58,480,797</b>
	<b>21</b> <b>Ordinary business income (loss).</b> Subtract line 20 from line 6					<b>21</b>	<b>(17,490,947)</b>
<b>Tax and Payments</b>	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions)	<b>22a</b>				<b>22c</b>	
	<b>b</b> Tax from Schedule D (Form 1120S)	<b>22b</b>					
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes)						
	<b>23a</b> 2009 estimated tax payments and 2008 overpayment credited to 2009	<b>23a</b>				<b>23d</b>	
	<b>b</b> Tax deposited with Form 7004	<b>23b</b>					
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136)	<b>23c</b>					
	<b>d</b> Add lines 23a through 23c						
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached					<b>24</b>	
	<b>25</b> <b>Amount owed.</b> If line 23d is smaller than the total of lines 22c and 24, enter amount owed					<b>25</b>	
	<b>26</b> <b>Overpayment.</b> If line 23d is larger than the total of lines 22c and 24, enter amount overpaid					<b>26</b>	
	<b>27</b> Enter amount from line 26 <b>Credited to 2010 estimated tax</b> ▶ <b>Refunded</b> ▶					<b>27</b>	

**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's  
Use Only**Preparer's  
signature

Date

Check if self-  
employed ☒Preparer's SSN or PTIN  
**999-06-0007**Firm'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**

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

Cat. No. 11510H

Form **1120S** (2009)

# Form 1120S Test Scenario 6

Form 1120S (2009)

Page **2**

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

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 statement) . . . . .	4	
5	Other costs (attach statement) . . . . .	5	1,599,276,464
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6	1,951,281,050
7	Inventory at end of year . . . . .	7	91,180,300
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2 . . . . .	8	1,860,100,750

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3  
(ii) ☒ Lower of cost or market as described in Regulations section 1.471-4  
(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) . . . . . ☐

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 percentage (or amounts) 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? . . . . . ☐ Yes ☒ No  
If "Yes," attach explanation.

## Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2 See the instructions and enter the: a Business activity ▶ <b>Architecture</b> b Product or service ▶ <b>Commercial Landscaping</b>		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made? . . . . .		<input checked="" type="checkbox"/>
4 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction? . . . . .		<input checked="" type="checkbox"/>
5 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 <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
6 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 its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) 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 . . . . . ▶ \$		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
8 Are the corporation's total receipts (see instructions) 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 and M-1 . . . . .		<input checked="" type="checkbox"/>

## 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) . . . . . <b>3a</b>		
	b Expenses from other rental activities (attach statement) . . . . . <b>3b</b>		
	c Other net rental income (loss). Subtract line 3b from line 3a . . . . . <b>3c</b>		
	4 Interest income . . . . .	4	2,500,000
	5 Dividends: a Ordinary dividends . . . . . <b>5a</b>		2,480,000
	b Qualified dividends . . . . . <b>5b</b>		
	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) . . . . . <b>8b</b>			
c Unrecaptured section 1250 gain (attach statement) . . . . . <b>8c</b>			
9 Net section 1231 gain (loss) (attach Form 4797) . . . . .	9		
10 Other income (loss) (see instructions) . . . . . Type ▶	10		

Form **1120S** (2009)



# Form 1120S Test Scenario 6

Form 1120S (2009)

Page **3**

	Shareholders' Pro Rata Share Items (continued)	Total amount	
<b>Deductions</b>	<b>11</b> Section 179 deduction (attach Form 4562)	<b>11</b>	
	<b>12a</b> Contributions	<b>12a</b>	<b>500,000</b>
	<b>b</b> Investment interest expense	<b>12b</b>	<b>340</b>
	<b>c</b> Section 59(e)(2) expenditures (1) Type (2) Amount	<b>12c(2)</b>	
	<b>d</b> Other deductions (see instructions) Type <b>S</b>	<b>12d</b>	<b>320,210</b>
<b>Credits</b>	<b>13a</b> Low-income housing credit (section 42(j)(5))	<b>13a</b>	
	<b>b</b> Low-income housing credit (other)	<b>13b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	<b>13c</b>	
	<b>d</b> Other rental real estate credits (see instructions) Type	<b>13d</b>	
	<b>e</b> Other rental credits (see instructions) Type	<b>13e</b>	
	<b>f</b> Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	<b>13f</b>	
	<b>g</b> Other credits (see instructions) Type	<b>13g</b>	
<b>Foreign Transactions</b>	<b>14a</b> Name of country or U.S. possession		
	<b>b</b> Gross income from all sources	<b>14b</b>	
	<b>c</b> Gross income sourced at shareholder level Foreign gross income sourced at corporate level	<b>14c</b>	
	<b>d</b> Passive category	<b>14d</b>	
	<b>e</b> General category	<b>14e</b>	
	<b>f</b> Other (attach statement) Deductions allocated and apportioned at shareholder level	<b>14f</b>	
	<b>g</b> Interest expense	<b>14g</b>	
	<b>h</b> Other Deductions allocated and apportioned at corporate level to foreign source income	<b>14h</b>	
	<b>i</b> Passive category	<b>14i</b>	
	<b>j</b> General category	<b>14j</b>	
	<b>k</b> Other (attach statement) Other information	<b>14k</b>	
	<b>l</b> Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	<b>14l</b>	
	<b>m</b> Reduction in taxes available for credit (attach statement)	<b>14m</b>	
	<b>n</b> Other foreign tax information (attach statement)		
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15a</b> Post-1986 depreciation adjustment	<b>15a</b>	<b>168,150</b>
	<b>b</b> Adjusted gain or loss	<b>15b</b>	<b>(168,100)</b>
	<b>c</b> Depletion (other than oil and gas)	<b>15c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income	<b>15d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions	<b>15e</b>	
	<b>f</b> Other AMT items (attach statement)	<b>15f</b>	
<b>Items Affecting Shareholder Basis</b>	<b>16a</b> Tax-exempt interest income	<b>16a</b>	
	<b>b</b> Other tax-exempt income	<b>16b</b>	
	<b>c</b> Nondeductible expenses	<b>16c</b>	<b>491,410</b>
	<b>d</b> Property distributions	<b>16d</b>	
	<b>e</b> Repayment of loans from shareholders	<b>16e</b>	
<b>Other Information</b>	<b>17a</b> Investment income	<b>17a</b>	<b>4,980,000</b>
	<b>b</b> Investment expenses	<b>17b</b>	
	<b>c</b> Dividend distributions paid from accumulated earnings and profits	<b>17c</b>	
	<b>d</b> Other items and amounts (attach statement)		
<b>Reconciliation</b>	<b>18</b> <b>Income/loss reconciliation.</b> 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	<b>18</b>	<b>(13,331,497)</b>

Form **1120S** (2009)

# Form 1120S Test Scenario 6

Form 1120S (2009)

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<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(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
<b>Liabilities and Shareholders' Equity</b>					
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 14i (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14i, 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 . . . . .	(1,311,960)	
6	Combine lines 1 through 5 . . . . .	(4,900,221)	
7	Distributions other than dividend distributions . . . . .		
8	Balance at end of tax year. Subtract line 7 from line 6 . . . . .	(4,900,221)	

Form **1120S** (2009)

☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1  
(Form 1120S)**Department of the Treasury  
Internal Revenue Service**2009**For calendar year 2009, or tax  
year beginning \_\_\_\_\_, 2009  
ending \_\_\_\_\_, 20\_\_\_\_**Shareholder's Share of Income, Deductions,  
Credits, etc.**

► See back of form and separate instructions.

<b>Part I Information About the Corporation</b>		<b>Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items</b>	
<b>A</b> Corporation's employer identification number <b>11-0000009</b>		<b>1</b> Ordinary business income (loss) <b>(17,490,947)</b>	<b>13</b> Credits
<b>B</b> Corporation's name, address, city, state, and ZIP code <b>Tree Fixr Upper, Inc.</b> <b>39 Any Street</b> <b>Anytown, OK 74002</b>		<b>2</b> Net rental real estate income (loss)	
<b>C</b> IRS Center where corporation filed return <b>OSPC</b>		<b>3</b> Other net rental income (loss)	
<b>Part II Information About the Shareholder</b>		<b>4</b> Interest income <b>2,500,000</b>	
<b>D</b> Shareholder's identifying number <b>999-06-0014</b>		<b>5a</b> Ordinary dividends <b>2,480,000</b>	
<b>E</b> Shareholder's name, address, city, state, and ZIP code <b>Rose B. Trim</b> <b>57 Any Street</b> <b>Anytown, PA 17201</b>		<b>5b</b> Qualified dividends	<b>14</b> Foreign transactions
<b>F</b> Shareholder's percentage of stock ownership for tax year _____ <b>100</b> %		<b>6</b> Royalties	
		<b>7</b> Net short-term capital gain (loss)	
		<b>8a</b> Net long-term capital gain (loss)	
		<b>8b</b> Collectibles (28%) gain (loss)	
		<b>8c</b> Unrecaptured section 1250 gain	
		<b>9</b> Net section 1231 gain (loss)	
		<b>10</b> Other income (loss)	<b>15</b> Alternative minimum tax (AMT) items <b>A 168,150</b> <b>B (168,100)</b>
		<b>11</b> Section 179 deduction	<b>16</b> Items affecting shareholder basis <b>c 491,410</b>
		<b>12</b> Other deductions <b>A 500,000</b> <b>S 320,210</b> <b>H 340</b>	
			<b>17</b> Other information <b>A 4,980,000</b>
		* See attached statement for additional information.	

For IRS Use Only

**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.  
▶ See separate instructions.

OMB No. 1545-0130

**2009**

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 / 2009 Ending 12 / 31 / 2009

- 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.**

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 . . . . .	<b>4a</b>	<b>(14,802,957)</b>
<b>b</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) _____		
<b>5a</b> Net income from nonincludible foreign entities (attach schedule) . . . . .	<b>5a</b>	( )
<b>b</b> Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) . . . . .	<b>5b</b>	<b>200</b>
<b>6a</b> Net income from nonincludible U.S. entities (attach schedule) . . . . .	<b>6a</b>	( )
<b>b</b> Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) . . . . .	<b>6b</b>	
<b>7a</b> Net income (loss) of other foreign disregarded entities (attach schedule) . . . . .	<b>7a</b>	
<b>b</b> Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach schedule) . . . . .	<b>7b</b>	
<b>c</b> Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach schedule) . . . . .	<b>7c</b>	
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) . . . . .	<b>8</b>	
<b>9</b> Adjustment to reconcile income statement period to tax year (attach schedule) . . . . .	<b>9</b>	
<b>10</b> Other adjustments to reconcile to amount on line 11 (attach schedule) . . . . .	<b>10</b>	
<b>11 Net income (loss) per income statement of the corporation.</b> Combine lines 4 through 10 . . . . . <b>Note.</b> Part I, line 11, must equal Part II, line 26, column (a).	<b>11</b>	<b>(14,802,757)</b>

- 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
<b>a</b> Included on Part I, line 4	<b>560,550,983</b>	<b>493,681,479</b>
<b>b</b> Removed on Part I, line 5	<b>50,800</b>	<b>270,000</b>
<b>c</b> Removed on Part I, line 6		
<b>d</b> Included on Part I, line 7		

# Form 1120S Test Scenario 6

Schedule M-3 (Form 1120S) 2009

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 schedule) . . . . .				
2	Gross foreign dividends not previously taxed . . . . .				
3	Subpart F, QEF, and similar income inclusions (attach schedule) . . . . .				
4	Gross foreign distributions previously taxed (attach schedule) . . . . .				
5	Income (loss) from equity method U.S. corporations (attach schedule) . . . . .				
6	U.S. dividends not eliminated in tax consolidation . . . . .	2,480,000			2,480,000
7	Income (loss) from U.S. partnerships (attach schedule) . . . . .	(320,010)		(200)	(320,210)
8	Income (loss) from foreign partnerships (attach schedule) . . . . .				
9	Income (loss) from other pass-through entities (attach schedule) . . . . .				
10	Items relating to reportable transactions (attach details) . . . . .				
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 details) . . . . .				
g	Other gain/loss on disposition of assets other than inventory . . . . .				
22	Other income (loss) items with differences (attach schedule) . . . . .				
23	<b>Total income (loss) items.</b> Combine lines 1 through 22 . . . . .	(1,855,440,760)		(200)	(1,855,440,960)
24	<b>Total expense/deduction items</b> (from Part III, line 30) . . . . .	(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	<b>Reconciliation totals.</b> 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) 2009

# Form 1120S Test Scenario 6

Schedule M-3 (Form 1120S) 2009

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
<b>1</b> U.S. current income tax expense . . . . .				
<b>2</b> U.S. deferred income tax expense . . . . .				
<b>3</b> State and local current income tax expense . . . . .				
<b>4</b> State and local deferred income tax expense . . . . .				
<b>5</b> Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
<b>6</b> Foreign deferred income tax expense . . . . .				
<b>7</b> Equity-based compensation . . . . .				
<b>8</b> Meals and entertainment . . . . .				
<b>9</b> Fines and penalties . . . . .	<b>336,410</b>		<b>(336,410)</b>	<b>0</b>
<b>10</b> Judgments, damages, awards, and similar costs . . . . .				
<b>11</b> Pension and profit-sharing . . . . .	<b>1,300,000</b>			<b>1,300,000</b>
<b>12</b> Other post-retirement benefits . . . . .				
<b>13</b> Deferred compensation . . . . .	<b>2,590,000</b>	<b>(1,960,100)</b>		<b>629,900</b>
<b>14</b> Charitable contribution of cash and tangible property . . . . .	<b>500,000</b>			<b>500,000</b>
<b>15</b> Charitable contribution of intangible property . . . . .				
<b>16</b> Current year acquisition or reorganization investment banking fees . . . . .				
<b>17</b> Current year acquisition or reorganization legal and accounting fees . . . . .				
<b>18</b> Current year acquisition/reorganization other costs . . . . .				
<b>19</b> Amortization/impairment of goodwill . . . . .				
<b>20</b> Amortization of acquisition, reorganization, and start-up costs . . . . .				
<b>21</b> Other amortization or impairment write-offs . . . . .				
<b>22</b> Section 198 environmental remediation costs . . . . .				
<b>23a</b> Depletion—Oil & Gas . . . . .				
<b>b</b> Depletion—Other than Oil & Gas . . . . .				
<b>24</b> Depreciation . . . . .	<b>26,234</b>			<b>26,234</b>
<b>25</b> Bad debt expense . . . . .				
<b>26</b> Interest expense (attach Form 8916-A) . . . . .	<b>120,440</b>			<b>120,440</b>
<b>27</b> Corporate owned life insurance premiums . . . . .	<b>619,916</b>		<b>(155,000)</b>	<b>464,916</b>
<b>28</b> Purchase versus lease (for purchasers and/or lessees) . . . . .				
<b>29</b> Other expense/deduction items with differences (attach schedule) . . . . .	<b>396,300</b>	<b>980,050</b>		<b>1,376,350</b>
<b>30 Total expense/deduction items.</b> Combine lines 1 through 29. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive . . . . .	<b>5,889,300</b>	<b>(980,050)</b>	<b>(491,410)</b>	<b>4,417,840</b>

Schedule M-3 (Form 1120S) 2009

# Form 1120S Test Scenario 6

## SCHEDULE N (Form 1120)

Department of the Treasury  
Internal Revenue Service

## Foreign Operations of U.S. Corporations

▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC,  
1120-REIT, 1120-RIC, or 1120S.

OMB No. 1545-0123

2009

Name

Tree Fixr Upper, Inc.

Employer identification number (EIN)

11-0000009

### Foreign Operations Information

	Yes	No
<b>1a</b> 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 <b>Form 8858</b> , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		✓
<b>b</b> Enter the number of Forms 8858 attached to the tax return. . . . . ▶		
<b>2</b> Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return. . . . . ▶		
<b>3</b> 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 attachment.		✓
<b>4a</b> Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) . . . . . If "Yes," attach <b>Form 5471</b> , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.	✓	
<b>b</b> Enter the number of Forms 5471 attached to the tax return . . . . . ▶ <b>1</b>		
<b>5</b> 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 <b>Form 3520</b> , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		✓
<b>6a</b> At any time during the 2009 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 <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts.		✓
<b>b</b> If "Yes," enter the name of the foreign country . . . . . ▶		
<b>7a</b> Is the corporation claiming the extraterritorial income exclusion? . . . . . If "Yes," attach a separate <b>Form 8873</b> , Extraterritorial Income Exclusion, for <b>each</b> transaction or group of transactions.		✓
<b>b</b> Enter the number of Forms 8873 attached to the tax return . . . . . ▶		
<b>c</b> Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of <b>all</b> Forms 8873 attached to the tax return . . . . . ▶ \$		



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

**2009**Attachment  
Sequence No. **67**

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 the instructions for a higher limit for certain businesses . . . . .	1	\$250,000
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	\$800,000
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	
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 <b>smaller</b> of line 5 or line 8 . . . . .	9	
10	Carryover of disallowed deduction from line 13 of your 2008 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 2010. 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 2009 . . . . .	17	<b>26,234</b>
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 2009 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 2009 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	<b>Total.</b> 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	<b>26,234</b>
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** (2009)



**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, 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.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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	
<b>25</b> 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) . . . . .								<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
<b>27</b> Property used 50% or less in a qualified business use:									
		%			S/L -				
		%			S/L -				
		%			S/L -				
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .							<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>		

**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	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		
<b>Note:</b> 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
<b>42</b> Amortization of costs that begins during your 2009 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2009 tax year . . . . .					<b>43</b>
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>

## Form 1120S Test Scenario 6

Form

**5471****Information Return of U.S. Persons With  
Respect To Certain Foreign Corporations**

OMB No. 1545-0704

(Rev. December 2007)

Department of the Treasury  
Internal Revenue Service

► See separate instructions.

Information furnished for the foreign corporation's annual accounting period (tax year required by  
section 898) (see instructions) beginning **01/01**, 20 **09**, and ending **12/31**, 20 **09**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 (repealed) 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 **09**, and ending **12/31**, 20 **09****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** Employer identification number, if any**APPLD FOR****c** Country under whose laws incorporated**CA****d** Date of incorporation**08/16/1978****e** Principal place of business**CA****f** Principal business activity  
code number**211110****g** Principal business activity**Landscaping Development****h** Functional currency**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**William W Stain**  
**55 Any Foreign Street**  
**Quebec, CA 33344667****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**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
<b>Common</b>	<b>200</b>	<b>200</b>

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 49958V

Form **5471** (Rev. 12-2007)

# Form 1120S Test Scenario 6

Form 5471 (Rev. 12-2007)

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## 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. <b>Note:</b> 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)
<b>Tree Fixr Upper, Inc.</b> <b>39 Any Street</b> <b>Anytown, OK 74002 11-0000009</b>	<b>Common</b>	<b>200</b>	<b>200</b>	<b>1.00000</b>

## 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
<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>	
	<b>c</b> Subtract line 1b from line 1a . . . . .	<b>1c</b>	
	<b>2</b> Cost of goods sold . . . . .	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c) . . . . .	<b>3</b>	
	<b>4</b> Dividends . . . . .	<b>4</b>	
	<b>5</b> Interest . . . . .	<b>5</b>	<b>700</b>
	<b>6a</b> Gross rents . . . . .	<b>6a</b>	
	<b>b</b> Gross royalties and license fees . . . . .	<b>6b</b>	
	<b>7</b> Net gain or (loss) on sale of capital assets . . . . .	<b>7</b>	
<b>Deductions</b>	<b>8</b> Other income (attach schedule) . . . . .	<b>8</b>	
	<b>9</b> Total income (add lines 3 through 8) . . . . .	<b>9</b>	<b>700</b>
	<b>10</b> Compensation not deducted elsewhere . . . . .	<b>10</b>	
	<b>11a</b> Rents . . . . .	<b>11a</b>	
	<b>b</b> Royalties and license fees . . . . .	<b>11b</b>	
	<b>12</b> Interest . . . . .	<b>12</b>	<b>900</b>
	<b>13</b> Depreciation not deducted elsewhere . . . . .	<b>13</b>	
	<b>14</b> Depletion . . . . .	<b>14</b>	
	<b>15</b> Taxes (exclude provision for income, war profits, and excess profits taxes) . . . . .	<b>15</b>	
	<b>16</b> Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes) . . . . .	<b>16</b>	
<b>Net Income</b>	<b>17</b> Total deductions (add lines 10 through 16) . . . . .	<b>17</b>	<b>900</b>
	<b>18</b> 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) . . . . .	<b>18</b>	<b>(200)</b>
	<b>19</b> Extraordinary items and prior period adjustments (see instructions) . . . . .	<b>19</b>	
	<b>20</b> Provision for income, war profits, and excess profits taxes (see instructions) . . . . .	<b>20</b>	
	<b>21</b> Current year net income or (loss) per books (combine lines 18 through 20) . . . . .	<b>21</b>	<b>(200)</b>

Form **5471** (Rev. 12-2007)

# Form 1120S Test Scenario 6

Form 5471 (Rev. 12-2007)

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## 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
<b>1</b> U.S.			
<b>2</b>			
<b>3</b>			
<b>4</b>			
<b>5</b>			
<b>6</b>			
<b>7</b>			
<b>8</b> 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
<b>1</b> Cash	<b>1</b>		
<b>2a</b> Trade notes and accounts receivable	<b>2a</b>		
<b>b</b> Less allowance for bad debts	<b>2b</b> ( ) ( )		
<b>3</b> Inventories	<b>3</b>		
<b>4</b> Other current assets (attach schedule)	<b>4</b>		
<b>5</b> Loans to shareholders and other related persons	<b>5</b>		
<b>6</b> Investment in subsidiaries (attach schedule)	<b>6</b>		
<b>7</b> Other investments (attach schedule)	<b>7</b>		
<b>8a</b> Buildings and other depreciable assets	<b>8a</b> 31,800 54,800		
<b>b</b> Less accumulated depreciation	<b>8b</b> ( 2,000 ) ( 4,000 )		
<b>9a</b> Depletable assets	<b>9a</b>		
<b>b</b> Less accumulated depletion	<b>9b</b> ( ) ( )		
<b>10</b> Land (net of any amortization)	<b>10</b>		
<b>11</b> Intangible assets:			
<b>a</b> Goodwill	<b>11a</b>		
<b>b</b> Organization costs	<b>11b</b>		
<b>c</b> Patents, trademarks, and other intangible assets	<b>11c</b>		
<b>d</b> Less accumulated amortization for lines 11a, b, and c	<b>11d</b> ( ) ( )		
<b>12</b> Other assets (attach schedule)	<b>12</b>		
<b>13</b> Total assets	<b>13</b> 29,800 50,800		
Liabilities and Shareholders' Equity			
<b>14</b> Accounts payable	<b>14</b>		
<b>15</b> Other current liabilities (attach schedule)	<b>15</b>		
<b>16</b> Loans from shareholders and other related persons	<b>16</b> 269,000 270,000		
<b>17</b> Other liabilities (attach schedule)	<b>17</b>		
<b>18</b> Capital stock:			
<b>a</b> Preferred stock	<b>18a</b>		
<b>b</b> Common stock	<b>18b</b> 800 800		
<b>19</b> Paid-in or capital surplus (attach reconciliation)	<b>19</b>		
<b>20</b> Retained earnings	<b>20</b> (240,000) (220,000)		
<b>21</b> Less cost of treasury stock	<b>21</b> ( ) ( )		
<b>22</b> Total liabilities and shareholders' equity	<b>22</b> 29,800 50,800		

Form **5471** (Rev. 12-2007)

**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 attachment.
- 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? ☐ ☒

**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):		
		<b>Net Additions</b>	<b>Net Subtractions</b>
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 schedule)		
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 ► **3.22**

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

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 2005)  
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

**Tree Fixr Upper, Inc.**

Identifying number

**11-0000009**

Name of foreign corporation

**Foreign Corporation**

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	
<b>1</b> Balance at beginning of year	(28,000)					(28,000)
<b>2a</b> Current year E&P						
<b>b</b> Current year deficit in E&P	200					
<b>3</b> Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	(28,200)					
<b>4</b> Amounts included under section 951(a) or reclassified under section 959(c) in current year						
<b>5a</b> Actual distributions or reclassifications of previously taxed E&P						
<b>b</b> Actual distributions of nonpreviously taxed E&P						
<b>6a</b> Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
<b>b</b> Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	(28,200)					
<b>7</b> 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. 12-2005)

**SCHEDULE M  
(Form 5471)**(Rev. December 2007)  
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

**Tree Fixr Upper, Inc.**

Identifying number

**11-0000009**

Name of foreign corporation

**Foreign Corporation****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 Buy-in payments received . . . . .					
5 Cost sharing 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 Buy-in payments paid . . . . .					
17 Cost sharing 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 . . . . .	<b>270,000</b>				
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions . . . . .					

Form **8916-A**Department of the Treasury  
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

OMB No. 1545-2061

**2009**

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

Name of common parent

Tree Fixr Upper, Inc.

Name of subsidiary

Employer identification number

11-0000009

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
<b>1</b> Amounts attributable to cost flow assumptions . . . . .	(260,789,322)			(260,789,322)
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense . . . . .				
<b>b</b> Other equity based compensation . . . . .	(13,964)			(13,964)
<b>c</b> Meals and entertainment . . . . .				
<b>d</b> Parachute payments . . . . .				
<b>e</b> Compensation with section 162(m) limitation . . . . .				
<b>f</b> Pension and profit sharing . . . . .				
<b>g</b> Other post-retirement benefits . . . . .				
<b>h</b> Deferred compensation . . . . .	(21,000)			(21,000)
<b>i</b> Section 198 environmental remediation costs . . . . .				
<b>j</b> Amortization . . . . .				
<b>k</b> Depletion . . . . .				
<b>l</b> Depreciation . . . . .				
<b>m</b> Corporate owned life insurance premiums . . . . .				
<b>n</b> Other section 263A costs . . . . .				
<b>3</b> Inventory shrinkage accruals . . . . .				
<b>4</b> Excess inventory and obsolescence reserves . . . . .				
<b>5</b> Lower of cost or market write-downs . . . . .				
<b>6</b> Other items with differences (attach schedule) . . . . .				
<b>7</b> Other items with no differences . . . . .	(1,599,276,464)			(1,599,276,464)
<b>8 Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d. . . . .	(1,860,100,750)			(1,860,100,750)

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Cat. No. 48657X

Form **8916-A** (2009)



# Form 1120S Test Scenario 6

Form 8916-A (2009)

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
<b>1</b>	Tax-exempt interest income				
<b>2</b>	Interest income from hybrid securities				
<b>3</b>	Sale/lease interest income				
<b>4a</b>	Intercompany interest income — From outside tax affiliated group				
<b>4b</b>	Intercompany interest income — From tax affiliated group				
<b>5</b>	Other interest income	2,500,000			2,500,000
<b>6</b>	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 1120-S) 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
<b>1</b>	Interest expense from hybrid securities	120,440			120,440
<b>2</b>	Lease/purchase interest expense				
<b>3a</b>	Intercompany interest expense — Paid to outside tax affiliated group				
<b>3b</b>	Intercompany interest expense — Paid to tax affiliated group				
<b>4</b>	Other interest expense				
<b>5</b>	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 1120-S) Part III, line 26.	120,440			120,440

Form **8916-A** (2009)

**EXHIBIT 6 – Tax Year 2009 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, 3800, 5472, 8453-I,

**Schedule V changes adding lines 11 and 12 are not reflected in the first set of schemas for TY 2009. These two fields may need to be tested at a later date.**

**Attachment 10 is a new statement for Schedule M-3 and is not reflected in the first set of schemas for TY 2009. This statement may need to be tested at a later date.**

**Attachment 11 has a new field for Other Permanent Differences that is not reflected in the first set of schemas for TY 2009. This field may need to be tested at a later date.**

**ATTACHMENTS:**

AccountingMethodChangeFromPriorYearStatement  
ConnectedEarningsProfitsSchedule  
USNetEquityEndOfCurrentYearSchedule  
USNetEquityEndOfPriorYearSchedule  
ItemizedOtherInvestmentsSchedule  
OtherNonCurrentUSAssetsSchedule  
MortgagesEtcPayable GreaterThan1YrThirdPartyLiabilitiesSchedule  
HomeOfficeDeductibleExpenseComputationStatement  
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 (sing scanned Form 8453-I)  
                                     **PIN Entered by:** N/A

**Signature Option:**   Binary Attachment 8453 Signature Document

**Officer:**                   **Name:** Samuel L Brintz  
                                     **Title:** Chief Financial Officer  
                                     **Taxpayer PIN:** N/A (scanned Form 8453-I)  
                                     **Phone:** 000-321-7654  
                                     **Email Address:** [sam.brintz@rmni.com](mailto:sam.brintz@rmni.com)  
                                     **Date Signed:** 08/28/2010

**Preparer:**                      **Name:** John E. Suiter  
   **Email Address:** [john.e.suiter@AAATax.com](mailto:john.e.suiter@AAATax.com)  
   **Date Prepared:** 08/20/2010

**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, Section III, Part 1, line 2: Connected Earnings and Profits**  
*(ConnectedEarningsProfitsSchedule)*

Corp Name: Playground Corporation  
EIN: 11-0000025  
Adjustment to Corporations effectively connected taxable income: Depreciation  
Temporary Difference  
Positive Adjustment: 4,114,900

**Attachment 3, 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 4, 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 5, Form 1120-F, Schedule L, Line 9 (b): Other Investments US**  
*(ItemizedOtherInvestmentsSchedule)*

Corp Name: Playground Corporation  
EIN: 11-0000025  
Description: Loans to customers  
Beginning Amount: 100,000,000  
Ending Amount: 100,000,000

**Attachment 6, Form 1120-F, Schedule L, Line 16b: Other Non Current Assets US**  
*(OtherNonCurrentUSAssetsSchedule)*

Corp Name: Playground Corporation  
EIN: 11-0000025  
Description: Related Party  
Beginning Amount: 10,000,000  
Ending Amount: 10,000,000

**Attachment 7, Form 1120-F, Schedule L, Line 22b:** Third Party Liabilities  
(*MortgagesEtcPayable GreaterThan1YrThirdPartyLiabilitiesSchedule*)

Corp Name: Playground Corporation  
 EIN: 11-0000025  
 Description: Long term borrowing  
 Beginning Amount: 250,000,000  
 Ending Amount: 240,000,000

**Attachment 8, Form 1120-F, Schedule H, Part II, line 16:** Remaining home office expense (*HomeOfficeDeductibleExpenseComputationStatement*)

Home Office Expense: 150,000

**Attachment 9, Form 1120-F, Schedule M-3, Part I, line 3:** Publicly Traded Stock Schedule (*PubliclyTradedStockSchedule*)

Stock Exchange: London Exchange  
 Trading Symbol: RMNI

**Attachment 10, Form 1120-F, Schedule M-3, Part 1, line 4:** Identify Sets of Books and Income Loss Schedule (*IdentifySetsOfBooksAndIncomeLossSchedule*)

Description: Non-Consolidated Worldwide Books  
 Amount: 12,200,000

**Attachment 11, Form 1120-F, Schedule M-3, Part II, line 24:** Other Income(Loss) Items with Differences Schedule (*OtherIncomeLossItemsWithDifferencesSchedule*)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Oth Perm Differences</u>	<u>Per Tax Return</u>
Exchange Gain/ Loss Realized	(333,500)	0	33,500	0	(300,000)

**Attachment 12, Form 1120-F, Schedule V, line 3:** Vessel Or Aircraft Chartered in Statement (*VesselOrAircraftCharterInStmnt*)

Name of Vessel: Jill  
 Name of Lessor: Jill Bnimble  
 Address of Lessor: 55 Any Street, Beanstock, TX 77287  
 Term of lease: 60 months  
 Method for calculating: Accounting method used

Name of Vessel: Jack  
 Name of Lessor: Jack Bnimble  
 Address of Lessor: 33 Any Street, Beanstock, TX 77287  
 Term of lease: 90 months  
 Method for calculating: Accounting method used

**Attachment 13, Form 1120-F, Schedule V, line 4:** Vessel Or Aircraft Chartered Out  
Statement (*VesselOrAircraftCharterOutStmt*)

Name of Vessel:	Jill
Country of Registration:	United States
Name of each Lessee:	Jack Bnimble
Address of each Lessee:	33 Any Street, Beanstock, TX 77287
Term of each lease:	60 months
Days under use:	120
Method Used:	Actual Method
Calculation Used:	Accounting method used

Name of Vessel:	Jack
Country of Registration:	United States
Name of each Lessee:	Jill Bnimble
Address of each Lessee:	55 Any Street, Beanstock, TX 77287
Term of each lease:	60 months
Days under use:	150
Method Used:	Actual Method
Calculation Used:	Accounting method used

<b>Form 1120-F</b> Department of the Treasury Internal Revenue Service	<b>U.S. Income Tax Return of a Foreign Corporation</b> For calendar year 2009, or tax year beginning _____, 2009, and ending _____, 20_____ <b>▶ See separate instructions.</b>	OMB No. 1545-0126 <div style="font-size: 2em; font-weight: bold;">2009</div>
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<b>Use IRS label. Otherwise, print or type.</b>	Name <b>RMN Incorporated</b> Number, street, and room or suite no. (see instructions) <b>1234 Main Street</b> City or town, state and ZIP code, or country (see instructions) <b>Sydney, Victoria, Australia 30000</b>	Employer identification number <b>11-0000600</b> <b>Check box(es) if:</b> <input type="checkbox"/> Initial return <input type="checkbox"/> Name or address change <input type="checkbox"/> First post-merger return <input checked="" type="checkbox"/> Schedule M-3 attached <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Protective return
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**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 ☒

**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) ☐ Cash (2) ☒ Accrual  
 (3) ☐ Other (specify) ▶ \_\_\_\_\_

**H** Did the corporation's method of accounting change from the preceding tax year? ☒ Yes ☐ No  
 If "Yes," attach an explanation.

**I** Did the corporation's method of determining income change from the preceding tax year? ☐ Yes ☒ No  
 If "Yes," attach an explanation.

**J** Did the corporation file a U.S. income tax return for the preceding tax year? ☒ Yes ☐ No

**K** (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? ☒ Yes ☐ 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? ☐ Yes ☒ No

**L** At any time during the tax year, 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? ☒ Yes ☐ No  
 If "Yes," enter the name of the foreign country: \_\_\_\_\_

**M** Did the corporation have any transactions with related parties? ☒ Yes ☐ 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	15,000			
2 Tax from Section II, Schedule J, line 9, page 4	2	4,296,900			
3 Tax from Section III (add lines 6 and 10 on page 5)	3	1,936,470			
<b>4 Total tax.</b> Add lines 1 through 3	<b>4</b>			<b>6,248,370</b>	
<b>5a</b> 2008 overpayment credited to 2009	5a	100,000			
<b>b</b> 2009 estimated tax payments	5b	6,200,000			
<b>c</b> Less 2009 refund applied for on Form 4466	5c				
<b>d</b> Combine lines 5a through 5c	5d	6,300,000			
<b>e</b> Tax deposited with Form 7004	5e	100,000			
<b>f</b> Credit for tax paid on undistributed capital gains (attach Form 2439).	5f				
<b>g</b> Credit for federal tax on fuels (attach Form 4136). See instructions	5g				
<b>h</b> Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	5h				
<b>i</b> 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	5,000			
<b>j</b> Total payments. Add lines 5d through 5i	5j			<b>6,405,000</b>	
<b>6</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	6				
<b>7 Amount owed.</b> If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7				
<b>8 Overpayment.</b> If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8			<b>156,630</b>	
<b>9</b> Enter portion of line 8 you want <b>Credited to 2010 estimated tax</b> ▶ <b>Refunded</b> ▶	9			<b>156,630</b>	

<b>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>Chief Financial Officer</b>
<b>Paid Preparer's Use Only</b>	Preparer's signature ▶ _____ Date _____ Firm's name (or yours if self-employed), address, and ZIP code ▶ <b>AAA Tax Service</b> <b>4000 3rd Street, Suite 100, Portland, OR 97201</b>	Check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN <b>000-11-0000</b> EIN <b>110000300</b> Phone no. <b>000-123-4567</b>	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

	Yes	No
<b>N</b> Is the corporation a controlled foreign corporation? (See section 957(a) for definition.) . . . . .		<input checked="" type="checkbox"/>
<b>O</b> Is the corporation a personal service corporation? (See instructions for definition.) . . . . .	<input checked="" type="checkbox"/>	
<b>P</b> Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$ <b>10,000</b>		
<b>Q</b> 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.) . . . . . If "Yes," attach a schedule 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.		<input checked="" type="checkbox"/>
<b>R</b> If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here . . . . . ▶ <input type="checkbox"/>		
<b>S</b> Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$ _____		
<b>T</b> Is the corporation a subsidiary in a parent-subsidiary controlled group? . . . . . If "Yes," enter the parent corporation's: (1) EIN ▶ _____ (2) Name ▶ _____		<input checked="" type="checkbox"/>
<b>U</b> (1) Is the corporation a dealer under section 475? . . . . . (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		<input checked="" type="checkbox"/>

**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 schedule showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶ \_\_\_\_\_

**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).

**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.

**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.

(2) During the tax year, did the corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? . . . . .  
If "Yes," see instructions for required attachment.

**Z** (1) Has the corporation made any allocation or reallocation of income based on section 482 and its regulations? . . . . .

(2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions)

Yes	No
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	
	<input checked="" 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 schedule 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	2,000
2 Dividends . . . . .	6,666	15	1,000	1,000
3 Rents . . . . .				
4 Royalties . . . . .	40,000	5	2,000	2,000
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 (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 . . . . . ▶			15,000	
12 Total. Enter here and include on line 5i, page 1 . . . . . ▶				5,000

**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 schedule that provides the information requested above with respect to each such item of income.



**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.

<b>Income</b>	<b>1a</b>	Gross receipts or sales	24,984,000	<b>b</b>	Less returns and allowances	7,500	<b>c</b>	Bal ▶	<b>1c</b>	24,976,500
	<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>	24,976,500
	<b>4</b>	Dividends (Schedule C, line 14)							<b>4</b>	13,500
	<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 17 (attach Form 4797)							<b>9</b>	
	<b>10</b>	Other income (see instructions—attach schedule)							<b>10</b>	
	<b>11</b>	<b>Total income.</b> Add lines 3 through 10							<b>11</b>	24,990,000
<b>Deductions</b> (See instructions for limitations on deductions.)	<b>12</b>	Compensation of officers (Schedule E, line 4)							<b>12</b>	
	<b>13</b>	Salaries and wages (less employment credits)							<b>13</b>	
	<b>14</b>	Repairs and maintenance							<b>14</b>	
	<b>15</b>	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)							<b>15</b>	
	<b>16</b>	Rents							<b>16</b>	
	<b>17</b>	Taxes and licenses							<b>17</b>	
	<b>18</b>	Interest expense from Schedule I, line 25							<b>18</b>	12,500,000
	<b>19</b>	Charitable contributions							<b>19</b>	
	<b>20</b>	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)							<b>20</b>	
	<b>21</b>	Depletion							<b>21</b>	
	<b>22</b>	Advertising							<b>22</b>	
	<b>23</b>	Pension, profit-sharing, etc., plans							<b>23</b>	
	<b>24</b>	Employee benefit programs							<b>24</b>	
	<b>25</b>	Domestic production activities deduction (attach Form 8903)							<b>25</b>	
	<b>26</b>	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)							<b>26</b>	150,000
	<b>27</b>	Other deductions (attach schedule)							<b>27</b>	
	<b>28</b>	<b>Total deductions.</b> Add lines 12 through 27							<b>28</b>	12,650,000
	<b>29</b>	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)							<b>29</b>	12,340,000
	<b>30</b>	<b>Less:</b> <b>a</b> Net operating loss deduction (see instructions)	<b>30a</b>							
	<b>b</b> Special deductions (Schedule C, line 15)	<b>30b</b>	6,000							
	<b>c</b> Add lines 30a and 30b							<b>30c</b>	6,000	
<b>31</b>	Taxable income or (loss). Subtract line 30c from line 29							<b>31</b>	12,334,000	

**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 (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, above	<b>8</b>	
<b>9a</b>	Check all methods used for valuing closing inventory:		
	(1) <input type="checkbox"/> Cost as described in Regulations section 1.471-3		
	(2) <input type="checkbox"/> Lower of cost or market as described in Regulations section 1.471-4		
	(3) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶		
<b>b</b>	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)		<input type="checkbox"/>
<b>c</b>	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		<input type="checkbox"/>
<b>d</b>	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	<b>9d</b>	
<b>e</b>	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>f</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—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)
<b>1</b> Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
<b>2</b> Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	7,500	80	6,000
<b>3</b> Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
<b>4</b> Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
<b>5</b> Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
<b>6</b> Dividends from less-than-20%-owned foreign corporations		70	
<b>7</b> Dividends from 20%-or-more-owned foreign corporations		80	
<b>8 Total.</b> Add lines 1 through 7. See instructions for limitation			6,000
<b>9</b> Dividends from foreign corporations not included on lines 3, 6, or 7			
<b>10</b> Foreign dividend gross-up (section 78)			
<b>11</b> IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))	6,000		
<b>12</b> Other dividends			
<b>13</b> Deduction for dividends paid on certain preferred stock of public utilities			
<b>14 Total dividends.</b> Add lines 1 through 12. Enter here and on line 4, page 3	13,500		
<b>15 Total special deductions.</b> Add lines 8 and 13. Enter here and on line 30b, page 3			6,000

**Schedule E Compensation of Officers** (See instructions for Section II, line 12.)

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

	(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	
<b>1a</b>			%	%	%	
<b>b</b>			%	%	%	
<b>c</b>			%	%	%	
<b>d</b>			%	%	%	
<b>e</b>			%	%	%	
<b>2</b>	Total compensation of officers					
<b>3</b>	Compensation of officers claimed on Schedule A and elsewhere on this return					
<b>4</b>	Subtract line 3 from line 2. Enter the result here and on line 12, page 3					

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

<b>1</b>	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
<b>2</b>	Income tax. Check if a qualified personal service corporation (see instructions)	<input checked="" type="checkbox"/>	<b>2</b>	4,316,900
<b>3</b>	Alternative minimum tax (attach Form 4626)		<b>3</b>	0
<b>4</b>	Add lines 2 and 3		<b>4</b>	4,316,900
<b>5a</b>	Foreign tax credit (attach Form 1118)		<b>5a</b>	
<b>b</b>	General business credit (attach Form 3800)		<b>5b</b>	20,000
<b>c</b>	Credit for prior year minimum tax (attach Form 8827)		<b>5c</b>	
<b>d</b>	Bond credits from Form 8912		<b>5d</b>	
<b>6</b>	<b>Total credits.</b> Add lines 5a through 5d		<b>6</b>	20,000
<b>7</b>	Subtract line 6 from line 4		<b>7</b>	4,296,900
<b>8</b>	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 schedule)		<b>8</b>	
<b>9</b>	<b>Total tax.</b> Add lines 7 and 8. Enter here and on line 2, page 1		<b>9</b>	4,296,900

Form **1120-F** (2009)

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

<b>1</b>	Enter the amount from Section II, line 29 . . . . .	<b>1</b>	<b>12,340,000</b>
<b>2</b>	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule showing the nature and amount of adjustments.) (See instructions.) . . . . .	<b>2</b>	<b>4,114,900</b>
<b>3</b>	Effectively connected earnings and profits. Combine line 1 and line 2 . . . . .	<b>3</b>	<b>16,454,900</b>
<b>4a</b>	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.) . . . . .	<b>4a</b>	<b>260,000,000</b>
<b>b</b>	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.) . . . . .	<b>4b</b>	<b>250,000,000</b>
<b>c</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>10,000,000</b>
<b>d</b>	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b . . . . .	<b>4d</b>	
<b>e</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. 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 . . . . .	<b>5</b>	<b>6,454,900</b>
<b>6</b>	<b>Branch profits tax.</b> Multiply 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.) <b>Also complete item W on page 2</b> . . . . .	<b>6</b>	<b>1,936,470</b>

**Part II—Tax on Excess Interest** (see instructions for this Part and for Schedule I)

<b>7a</b>	Enter the interest from Section II, line 18 . . . . .	<b>7a</b>	<b>12,500,000</b>
<b>b</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) . . . . .	<b>7b</b>	
<b>c</b>	Combine lines 7a and 7b (amount must equal Schedule I, line 23) . . . . .	<b>7c</b>	<b>12,500,000</b>
<b>8</b>	<b>Branch interest</b> (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"/>	<b>8</b>	<b>12,500,000</b>
<b>9a</b>	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0- . . . . .	<b>9a</b>	<b>0</b>
<b>b</b>	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits. Otherwise, enter -0-. (See instructions.) . . . . .	<b>9b</b>	
<b>c</b>	Subtract line 9b from line 9a . . . . .	<b>9c</b>	
<b>10</b>	<b>Tax on excess interest.</b> 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. <b>Also complete item W on page 2</b> . . . . .	<b>10</b>	

**Part III—Additional Information**

	Yes	No
<b>11</b> Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
<b>a</b> A complete termination of all U.S. trades or businesses? . . . . .		✓
<b>b</b> The tax-free liquidation or reorganization of a foreign corporation? . . . . .		✓
<b>c</b> The tax-free incorporation of a U.S. trade or business? . . . . .		✓
If <b>11a</b> or <b>11b</b> applies and the transferee is a domestic corporation, attach Form 8848. If <b>11c</b> applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

# Form 1120-F Test Scenario 7

Form 1120-F (2009)

Page **6**

**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)
<b>Assets</b>				
<b>1</b> Cash . . . . .		10,000,000		10,000,000
<b>2a</b> Trade notes and accounts receivable . . . . .				
<b>b</b> Less allowance for bad debts . . . . .	( )		( )	
<b>3</b> Inventories . . . . .				
<b>4</b> U.S. government obligations . . . . .				
<b>5</b> Tax-exempt securities (see instructions) . . . . .				
<b>6a</b> Interbranch current assets* . . . . .				
<b>b</b> Other current non-U.S. assets* . . . . .				
<b>c</b> Other current U.S. assets* . . . . .				
<b>7</b> Loans to shareholders . . . . .				
<b>8</b> Mortgage and real estate loans . . . . .				
<b>9a</b> Other loans and investments—non-U.S. assets* . . . . .				
<b>b</b> Other loans and investments—U.S. assets* . . . . .		100,000,000		100,000,000
<b>10a</b> Buildings and other depreciable assets . . . . .				
<b>b</b> Less accumulated depreciation . . . . .	( )		( )	
<b>11a</b> Depletable assets . . . . .				
<b>b</b> Less accumulated depletion . . . . .	( )		( )	
<b>12</b> Land (net of any amortization) . . . . .				
<b>13a</b> Intangible assets (amortizable only) . . . . .				
<b>b</b> Less accumulated amortization . . . . .	( )		( )	
<b>14</b> Assets held in trust . . . . .		380,000,000		380,000,000
<b>15</b> Other non-current interbranch assets* . . . . .				
<b>16a</b> Other non-current non-U.S. assets* . . . . .				
<b>b</b> Other non-current U.S. assets* . . . . .		10,000,000		10,000,000
<b>17</b> Total assets . . . . .		500,000,000		500,000,000
<b>Liabilities</b>				
<b>18</b> Accounts payable . . . . .				
<b>19</b> Mortgages, notes, bonds payable in less than 1 year:				
<b>a</b> Interbranch liabilities* . . . . .				
<b>b</b> Third-party liabilities* . . . . .				
<b>20</b> Other current liabilities* . . . . .				
<b>21</b> Loans from shareholders . . . . .				
<b>22</b> Mortgages, notes, bonds payable in 1 year or more:				
<b>a</b> Interbranch liabilities* . . . . .				
<b>b</b> Third-party liabilities* . . . . .		250,000,000		240,000,000
<b>23</b> Liabilities held in trust . . . . .				
<b>24 a</b> Other interbranch liabilities* . . . . .				
<b>b</b> Other third-party liabilities* . . . . .				
<b>Equity (see instructions)</b>				
<b>25</b> Capital stock: <b>a</b> Preferred stock . . . . .				
<b>b</b> Common stock . . . . .		50,000,000		50,000,000
<b>26</b> Additional paid-in capital . . . . .		200,000,000		201,796,900
<b>27</b> Retained earnings—Appropriated* . . . . .				
<b>28</b> Retained earnings—Unappropriated . . . . .				8,203,100
<b>29</b> Adjustments to shareholders' equity* . . . . .				
<b>30</b> Less cost of treasury stock . . . . .	( )		( )	
<b>31</b> Total liabilities and shareholders' equity . . . . .		500,000,000		500,000,000

\*Attach schedule—See instructions.

Form **1120-F** (2009)

**SCHEDULE H**  
**(Form 1120-F)**Department of the Treasury  
Internal Revenue Service**Deductions Allocated To Effectively Connected  
Income Under Regulations Section 1.861-8**▶ Attach to Form 1120-F.  
▶ See separate instructions.

OMB No. 1545-0126

**2009**

Name of corporation

Employer identification number

**RMN Incorporated****11 0000600****Part I Home Office Deductible Expenses Definitely Related Solely to ECI or Non-ECI****Note.** Enter all amounts on lines 1 through 13 in only U.S. dollars or in only functional currency. If U.S. dollars, check box ☒. Otherwise, specify currency ▶

1	Total expenses on the books of the home office . . . . .	1	25,500,000		
2	Adjustments for U.S. tax principles (attach schedule - see instructions) . . . . .	2			
3	Total deductible expenses on the books of the home office. Combine lines 1 and 2 . . . . .	3		25,500,000	
4	Interest expense included in line 3 . . . . .	4	25,000,000		
5	Bad debt expense included in line 3 . . . . .	5			
6	Total of interest expense and bad debt expense. Add lines 4 and 5 . . . . .	6		25,000,000	
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	<b>Total deductible expenses allocated and apportioned to ECI.</b> 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 ☐

• 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 ☐

21	Gross income ratio:			
a	Gross ECI . . . . .	21a	25,000,000	
b	Worldwide gross income . . . . .	21b	50,000,000	
c	Divide line 21a by line 21b . . . . .	21c		50 %
22	Gross asset ratio:			
a	Average U.S. assets from Schedule I, line 5, column (d) . . . . .	22a		
b	Worldwide assets (if applicable, from Schedule I, line 6b) . . . . .	22b		
c	Divide line 22a by line 22b . . . . .	22c		%
23	Number of personnel ratio:			
a	Personnel of U.S. trade or business . . . . .	23a		
b	Worldwide personnel . . . . .	23b		
c	Divide line 23a by line 23b . . . . .	23c		%
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 schedule (see instructions) . . . . .	Yes	No	
25	Did the corporation use any other methods (e.g., time-spent analysis or estimates) in Parts I and II? If "Yes," attach schedule (see instructions) . . . . .			✓

**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
<b>26a</b> Published or other non-public audited financial statements . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Non-audited financial statements . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>27</b> Home office management or other departmental cost accounting reports . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>28</b> Other (e.g., home country regulatory reports) (attach schedule) . . . . .	<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.

<b>29</b>	Total expenses per books and records used to prepare Form 1120-F, Schedule L . . . . .	<b>29</b>			
<b>30</b>	Adjustments for U.S. tax principles (attach schedule – see instructions) . . . . .	<b>30</b>			
<b>31</b>	Total deductible expenses. Combine lines 29 and 30 . . . . .	<b>31</b>			
<b>32a</b>	Third-party interest expense included in line 31 . . . . .	<b>32a</b>			
<b>b</b>	Interbranch interest expense included in line 31 . . . . .	<b>32b</b>			
<b>33</b>	Bad debt expense included in line 31 . . . . .	<b>33</b>			
<b>34</b>	Other third-party deductible expenses not allocated or apportioned to ECI and non-ECI under Regulations section 1.861-8 included in line 31 (attach schedule) . . . . .	<b>34</b>			
<b>35</b>	Interbranch expenses per books and records included in line 31 and not included on line 32b (attach schedule) . . . . .	<b>35</b>			
<b>36</b>	Add lines 32a through 35 . . . . .	<b>36</b>			
<b>37</b>	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 . . . . .	<b>37</b>			
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)
<b>38a</b>	Derivative transaction deductible expenses definitely related to ECI or non-ECI under Regulations section 1.861-8 (from line 37) . . . . .	<b>38a</b>			
<b>b</b>	Other deductible expenses definitely related to ECI or non-ECI (from line 37) . . . . .	<b>38b</b>			
<b>39</b>	Total deductible expenses definitely related to ECI or non-ECI. Add lines 38a and 38b . . . . .	<b>39</b>			
<b>40</b>	Other deductible expenses on books and records not definitely related to ECI or non-ECI allocated and apportioned to ECI and non-ECI (from line 37) . . . . .	<b>40</b>			
<b>41</b>	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 . . . . .	<b>41</b>			

**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, 20, 21, 22, 23, 24, 25, and 27.



**SCHEDULE I**  
**(Form 1120-F)**Department of the Treasury  
Internal Revenue Service**Interest Expense Allocation Under Regulations****Section 1.882-5**▶ Attach to Form 1120-F.  
▶ See separate instructions.

OMB No. 1545-0126

**2009**

Name of corporation

Employer identification number

**RMN Incorporated****11****0000600**

- A** Check here if the corporation is a foreign bank as defined in Temporary Regulations section 1.882-5T(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) <b>Totals.</b> Add columns (a) through (c)
<b>1</b> 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: Temp. Regs. sec. 1.882-5T(b)(2)(ii)				
<b>2</b> Total assets per books . . . . .	<b>1,000,000,000</b>			
<b>3a</b> Total interbranch assets . . . . .	<b>500,000,000</b>			
<b>b</b> Total non-ECI assets under section 864(c)(4)(D) . . . . .				
<b>c</b> Total other non-ECI assets . . . . .				
<b>d</b> Adjustments for amounts from partnerships and certain disregarded entities included on line 2, column (a) . . . . .	<b>10,000,000</b>			
<b>e</b> Adjustments for assets that give rise to direct interest expense allocations under Regs. sec. 1.882-5(a)(1)(ii) . . . . .				
<b>f</b> Other adjustments to average assets included in line 2 (e.g., mark-to-market differences) . . . . .	<b>510,000,000</b>			
<b>4</b> Combine lines 3a through 3f . . . . .	<b>490,000,000</b>	<b>10,000,000</b>		<b>500,000,000</b>
<b>5</b> Total value of U.S. assets for the tax year . . . . .				
<b>Column (a):</b> Subtract line 4 from line 2.				
<b>Column (b):</b> Enter total from Schedule P, line 19.				
<b>Column (c):</b> See instructions for amount to enter.				

**Step 2 U.S.-Connected Liabilities for the Tax Year: Regulations Section 1.882-5(c)**

<b>6</b> 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). <b>Complete lines 6a through 6c below.</b> <input type="checkbox"/> Fixed ratio under Temp. Regs. sec. 1.882-5T(c)(4). <b>Complete line 6d below.</b>		
<b>a</b> Average worldwide liabilities . . . . .	<b>500,000,000</b>	
<b>b</b> Average worldwide assets . . . . .	<b>1,000,000,000</b>	
<b>c</b> Divide line 6a by line 6b . . . . .	<b>50 %</b>	
<b>d</b> Fixed ratio under Temp. Regs. sec. 1.882-5T(c)(4). If the corporation is a foreign bank as defined in Temp. Regs. sec. 1.882-5T(c)(4), enter 95% on line 6d. If the corporation is not a foreign bank, enter 50% on line 6d . . . . .		<b>%</b>
<b>e</b> Enter the ratio from line 6c or 6d, as applicable . . . . .		<b>50 %</b>
<b>7a</b> U.S.-connected liabilities before Regs. sec. 1.884-1(e)(3) election(s). Multiply line 5, column (d) by line 6e . . . . .		<b>250,000,000</b>
<b>b</b> Total amount of U.S. liability reduction under Regs. sec. 1.884-1(e)(3) election(s) . . . . .		<b>0</b>
<b>c</b> <b>U.S.-Connected Liabilities.</b> Subtract line 7b from line 7a . . . . . ▶		<b>250,000,000</b>

**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) <b>Totals.</b> Add columns (a) and (b)
<b>8</b> Total average amount of U.S. booked liabilities as defined in Regs. sec. 1.882-5(d)(2) (see instructions) . . . . .  <b>Column (a):</b> 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). <b>Column (b):</b> Enter the total from Schedule P, line 17.	<b>245,000,000</b>	<b>5,000,000</b>	<b>250,000,000</b>
<b>9</b> Total interest paid or accrued during the tax year on line 8 amount  <b>Column (a):</b> 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). <b>Column (b):</b> Enter the total from Schedule P, line 14c.	<b>12,250,000</b>	<b>250,000</b>	<b>12,500,000</b>

**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.

<b>10</b>	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"/>		
<b>a</b>	Total interest paid or accrued during the tax year on U.S. dollar liabilities that are <b>not</b> U.S. booked liabilities included on line 8 . . . . .	<b>10a</b>	
<b>b</b>	Average U.S. dollar denominated liabilities that are <b>not</b> U.S. booked liabilities included on line 8 . . . . .	<b>10b</b>	
<b>c</b>	Divide line 10a by line 10b . . . . .	<b>10c</b>	%
<b>d</b>	Enter the 30-day LIBOR rate, if elected under Temp. Regs. sec. 1.882-5T(d)(5)(ii)(B) . . . . .	<b>10d</b>	%
<b>e</b>	Enter the rate from line 10c or, if elected, the 30-day LIBOR rate on line 10d . . . . .	<b>10e</b>	%
<b>11</b>	<b>Excess U.S.-connected liabilities.</b> Subtract line 8 from line 7c . . . . .	<b>11</b>	
<b>12</b>	<b>Excess interest.</b> Multiply line 10e by line 11 . . . . .	<b>12</b>	
<b>13</b>	Add lines 9, column (c) and 12 . . . . .	<b>13</b>	
<b>14a</b>	<b>Scaling ratio.</b> Divide line 7c by line 8, column (c) . . . . .	<b>14a</b>	<b>100</b> %
<b>b</b>	Multiply line 9, column (c) by line 14a. See instructions for hedging amounts . . . . .	<b>14b</b>	<b>12,500,000</b>
<b>15</b>	<b>Interest expense allocable to ECI under the adjusted U.S. booked liabilities method.</b> Enter the result from line 13 or line 14b here and on line 21 . . . . .	<b>15</b>	<b>12,500,000</b>

**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:
<b>16a U.S. assets.</b> 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 schedule (see instructions) . . . . .				
<b>b</b> Check here if a less than 3% currency election was made . . . . . <input type="checkbox"/>				
<b>17a</b> Enter the percentage from line 6e . . . . .	%	%	%	%
<b>b U.S.-connected liabilities.</b> Multiply line 16a by line 17a, or, if a liability reduction election is made, see instructions . . . . .				
<b>18a</b> 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>b</b> Enter the corporation's average worldwide liabilities (whether interest bearing or not) denominated in that foreign currency (enter in functional currency) . . . . .				
<b>c Borrowing rate:</b> Divide line 18a by line 18b . . . . .	%	%	%	%
<b>19 Interest expense allocation by separate currency pool.</b> Multiply line 17b by line 18c . . . . .				
<b>20 Interest expense allocable to ECI under the separate currency pools method.</b> Total the amounts on line 19, columns (a) through (d), and amounts from attached schedule, if any, and enter the result here and on line 21 . . . . .				

**SUMMARY—Interest Expense Allocation and Deduction under Regulations Section 1.882-5**

<b>21</b>	Amount from line 15 or line 20, as applicable . . . . .	<b>21</b>	<b>12,500,000</b>		
<b>22</b>	Enter the corporation's interest expense directly allocable under Temp. Regs. sec. 1.882-5T(a)(1)(ii). (Include total from Schedule P, line 14b.) . . . . .	<b>22</b>			
<b>23</b>	<b>Interest expense allocable to ECI under Regs. sec. 1.882-5.</b> Add lines 21 and 22 . . . . .	<b>23</b>	<b>12,500,000</b>		
<b>24a</b>	Amount of line 23 that is disallowed as a deduction under section 265 or under an income tax treaty (attach schedule—see instructions) . . . . .	<b>24a</b>	(		)
<b>b</b>	Deferred interest expense under section 163(e)(3), 163(j), or 267(a)(3) (attach schedule—see instructions) . . . . .	<b>24b</b>			
<b>c</b>	Amount of line 23 that is capitalized under section 263A (attach schedule—see instructions) . . . . .	<b>24c</b>	(		)
<b>d</b>	Combine lines 24a through 24c . . . . .	<b>24d</b>			
<b>25</b>	<b>Total interest expense deduction under Regs. sec. 1.882-5.</b> 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 . . . . .	<b>25</b>	<b>12,500,000</b>		





SCHEDULES M-1 and M-2  
(Form 1120-F)Department of the Treasury  
Internal Revenue Service**Reconciliation of Income (Loss) and Analysis of  
Unappropriated Retained Earnings per Books**

▶ Attach to Form 1120-F.

OMB No. 1545-0126

**2009**

Name of corporation

**RMN Incorporated**

Employer identification number

**11-0000600****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.

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

**Schedule M-2****Analysis of Unappropriated Retained Earnings per Books**

<b>1</b>	Balance at beginning of year . . . . .	<b>0</b>	<b>5</b>	Distributions: <b>a</b> Cash . . . . .	
<b>2</b>	Net income (loss) per books . . . . .	<b>8,203,100</b>		<b>b</b> Stock . . . . .	
<b>3</b>	Other increases (itemize): . . . . .			<b>c</b> Property . . . . .	
			<b>6</b>	Other decreases (itemize): . . . . .	
<b>4</b>	Add lines 1, 2, and 3 . . . . .	<b>8,203,100</b>	<b>7</b>	Add lines 5 and 6 . . . . .	
			<b>8</b>	Balance at end of year (line 4 less line 7) . . . . .	<b>8,203,100</b>

## Form 1120-F Test Scenario 7

**SCHEDULE M-3  
(Form 1120-F)**Department of the Treasury  
Internal Revenue Service

Name of corporation

**RMN Incorporated****Net Income (Loss) Reconciliation for Foreign  
Corporations With Reportable Assets of \$10 Million or More**▶ Attach to Form 1120-F.  
▶ See Separate instructions.

OMB No. 1545-0126

**2009**

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 Temporary Regulations section 1.882-5T(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 01/01/2009 Ending 12/31/2009
- 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.**

<b>4</b> Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1 . . . . .	<b>4</b>	<b>12,200,000</b>
<b>5a</b> Net income from includible disregarded foreign entities not included on line 4 (attach schedule) . . .	<b>5a</b>	
<b>b</b> Net loss from includible disregarded foreign entities not included on line 4 (attach schedule) . . .	<b>5b</b>	( )
<b>c</b> Net income from includible disregarded U.S. entities not included on line 4 (attach schedule) . . .	<b>5c</b>	
<b>d</b> Net loss from includible disregarded U.S. entities not included on line 4 (attach schedule) . . .	<b>5d</b>	( )
<b>6</b> Net income (loss) from foreign locations not included on line 4 (attach schedule) . . . . .	<b>6</b>	
<b>7a</b> Net income of non-includible entities (attach schedule) . . . . .	<b>7a</b>	( )
<b>b</b> Net loss of non-includible entities (attach schedule) . . . . .	<b>7b</b>	
<b>8</b> Adjustments to intercompany transactions (attach schedule) . . . . .	<b>8</b>	
<b>9</b> Adjustments to reconcile income statement period to tax year (attach schedule) . . . . .	<b>9</b>	
<b>10</b> Other adjustments to reconcile to amount on line 11 (attach schedule) . . . . .	<b>10</b>	
<b>11</b> <b>Adjusted financial net income (loss) of non-consolidated foreign corporation.</b> Combine lines 4 through 10 . . . . .	<b>11</b>	<b>12,200,000</b>

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1120-F.

Cat. No. 39667H

Schedule M-3 (Form 1120-F) 2009

# Form 1120-F Test Scenario 7

Schedule M-3 (Form 1120-F) 2009

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)

Income (Loss) Items		(a) Income (Loss) per Income Statement (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Return (optional)
1	Gross receipts . . . . .	24,984,000	(7,500)			24,976,500
2	Cost of goods sold (attach schedule) . . . . .					
3a	Dividends from foreign entities . . . . .					
b	Dividends from U.S. entities . . . . .	13,500				13,500
c	Substitute dividend payments 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 schedule) . . . . .					
12	Items relating to reportable transactions (attach details) . . . . .					
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 . . . . .					

Schedule M-3 (Form 1120-F) 2009

## Form 1120-F Test Scenario 7

Schedule M-3 (Form 1120-F) 2009

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 (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Return (optional)
<b>21c</b> Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .					
<b>d</b> Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .					
<b>e</b> Abandonment losses . . . . .					
<b>f</b> Worthless stock losses (attach details) . . . . .					
<b>g</b> Other gain/loss on disposition of assets other than inventory . . . . .					
<b>22</b> Capital loss limitation and carryforward used . . . . .					
<b>23</b> Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities . . . . .					
<b>24</b> Other income (loss) items with differences (attach schedule) . . . . .	(333,500)		33,500		(300,000)
<b>25</b> <b>Total income (loss) items.</b> Combine lines 1 through 24 . . . . .	28,996,900	(7,500)	(4,299,400)		24,690,000
<b>26</b> <b>Total expense/deduction items</b> (from Part III, line 33) . . . . .	(16,796,900)		4,296,900	150,000	(12,350,000)
<b>27</b> Other items with no differences . . . . .					
<b>28</b> <b>Reconciliation totals.</b> Combine lines 25 through 27 . . . . .	12,200,000	(7,500)	(2,500)	150,000	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 (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return (optional)
<b>1</b> U.S. current income tax expense . . . . .	4,296,900		(4,296,900)		
<b>2</b> U.S. deferred income tax expense . . . . .					
<b>3</b> Non-U.S. current income tax expense (other than foreign withholding taxes) . . . . .					
<b>4</b> Non-U.S. deferred income tax expense . . . . .					
<b>5</b> Non-U.S. withholding taxes . . . . .					
<b>6</b> Compensation with section 162(m) limitation . . . . .					
<b>7</b> Salaries and other base compensation . . . . .					
<b>8</b> Stock option expense . . . . .					
<b>9</b> Other equity-based compensation . . . . .					
<b>10</b> Meals and entertainment . . . . .					
<b>11</b> Fines and penalties . . . . .					
<b>12</b> Judgments, damages, awards, and similar costs . . . . .					

Schedule M-3 (Form 1120-F) 2009

# Form 1120-F Test Scenario 7

Schedule M-3 (Form 1120-F) 2009

Page **4**

Name of corporation

Employer identification number

**RMN Incorporated**

**11-000600**

**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 (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return (optional)
<b>13</b> Pension and profit-sharing . . . . .					
<b>14</b> Other post-retirement benefits . . . . .					
<b>15</b> Deferred compensation . . . . .					
<b>16</b> Charitable contributions . . . . .					
<b>17</b> Domestic production activities deduction . . . . .					
<b>18</b> Current year acquisition or reorganization investment banking fees, legal and accounting fees . . . . .					
<b>19</b> Current year acquisition/reorganization other costs . . . . .					
<b>20</b> Amortization/impairment of goodwill . . . . .					
<b>21</b> Amortization of acquisition, reorganization, and start-up costs . . . . .					
<b>22</b> Other amortization and impairment write-offs . . . . .					
<b>23</b> Depreciation . . . . .					
<b>24</b> Bad debt expense . . . . .					
<b>25</b> Purchase versus lease (for purchasers and/or lessees) . . . . .					
<b>26a</b> Interest expense per books . . . . .	12,500,000				
<b>b</b> Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23) . . . . .					12,500,000
<b>c</b> Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d) . . . . .			( )		
<b>d</b> U.S. source substitute interest payments . . . . .					
<b>e</b> Interest equivalents (e.g., guarantee fees) not included on line 26d . . . . .					
<b>27</b> U.S. source substitute dividend payments . . . . .					
<b>28</b> Fee and commission expense . . . . .					
<b>29</b> Rental expense . . . . .					
<b>30</b> Royalty expense . . . . .					
<b>31</b> 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)
<b>32</b> Other expense/deduction items with differences (attach schedule) . . . . .					
<b>33</b> <b>Total expense/deduction items.</b> Combine lines 1 through 32. Enter here and on Part II, line 26 . . . . .	16,796,900		(4,296,900)	(150,000)	12,350,000

Schedule M-3 (Form 1120-F) 2009

**SCHEDULE P**  
**(Form 1120-F)**Department of the Treasury  
Internal Revenue Service**List of Foreign Partner Interests in Partnerships**

- Attach to Form 1120-F.  
► See separate instructions.

OMB No. 1545-0126

**2009**

Name of corporation (foreign partner)

Employer identification number (EIN)

**RMN Incorporated****11****0000600****Part I List of Foreign Partner Interests in Partnerships**

(a) Name of partnership	(b) Address	(c) EIN	(d) For each partnership, 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)?
<b>A ABC Financial Services</b>	<b>123 Wall St., NY, NY USA 10005</b>	<b>123456789</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>B</b>			<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>C</b>			<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>D</b>			<input type="checkbox"/> Yes <input type="checkbox"/> No

**Note:** If corporation has more than 4 partnership interests, continue on separate page. See instructions.**Part II Foreign Partner Income and Expenses: Reconciliation to Schedule K-1 (Form 1065)****Schedules K-1**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>Total</b>
<b>1</b> Net income (loss) reported on lines 1 through 3, Schedule K-1 . . . . .	<b>250,000</b>				<b>250,000</b>
<b>2</b> Gross income included on lines 1 through 3, Schedule K-1 . . . . .	<b>500,000</b>				<b>500,000</b>
<b>3</b> Gross effectively connected income (ECI) on lines 1 through 3, Schedule K-1 . . . . .	<b>500,000</b>				<b>500,000</b>
<b>4</b> Other non-interest expenses on lines 1 through 3, Schedule K-1 . . . . .					
<b>5</b> Non-interest expenses on lines 1 through 3, Schedule K-1, allocated to gross ECI					
<b>6</b> Other gross income reported on Schedule K-1 . . . . .					
<b>7</b> Other gross ECI reported on Schedule K-1 . . . . .					
<b>8</b> Other non-interest expenses reported on Schedule K-1 . . . . .					
<b>9</b> Other non-interest expenses reported on Schedule K-1 allocated to ECI . . . . .					
<b>10 Total gross income.</b> Add lines 2 and 6 . . . . .	<b>500,000</b>				<b>500,000</b>
<b>11 Total gross effectively connected income.</b> Add lines 3 and 7 . . . . .	<b>500,000</b>				<b>500,000</b>
<b>12</b> Interest expense on lines 1 through 3, Schedule K-1 . . . . .	<b>250,000</b>				<b>250,000</b>
<b>13</b> Other interest expense reported on Schedule K-1, lines 13 and 18 . . . . .					
<b>14a Total interest expense.</b> Add lines 12 and 13 . . . . .	<b>250,000</b>				<b>250,000</b>
<b>b</b> Interest expense directly allocable under Temporary Regulations section 1.882-5T(a)(1)(ii)(B). ( <b>Note:</b> Include the line 14b total on Schedule I, line 22.)					
<b>c</b> Subtract line 14b from line 14a. ( <b>Note:</b> Enter the line 14c total on Schedule I, line 9, column (b).) . . . . .	<b>250,000</b>				<b>250,000</b>

**Part III Foreign Partner's Average Outside Basis Under Regulations sections 1.882-5(b) and 1.884-1(d)(3)****Schedules K-1**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>Total</b>
<b>15</b> Section 705 outside basis . . . . .	<b>10,000,000</b>				<b>10,000,000</b>
<b>16a</b> Partner's liabilities included in outside basis under section 752 that give rise to directly allocable interest expense under Temporary Regulations section 1.882-5T(a)(1)(ii)(B) . . . . .	<b>5,000,000</b>				<b>5,000,000</b>
<b>b</b> All other liabilities included in partner's outside basis under section 752 . . . . .					
<b>c</b> Add lines 16a and 16b . . . . .	<b>5,000,000</b>				<b>5,000,000</b>
<b>d</b> Subtract line 16c from line 15 . . . . .	<b>5,000,000</b>				<b>5,000,000</b>
<b>17</b> Partner's liabilities under Regulations section 1.884-1(d)(3)(vi). ( <b>Note:</b> Enter the line 17 total on Schedule I, line 8, column (b).) . . . . .	<b>5,000,000</b>				<b>5,000,000</b>
<b>18</b> <b>Partner's outside basis under Regulations section 1.884-1(d)(3)(vi).</b> Add lines 16d and 17 . . . . .	<b>10,000,000</b>				<b>10,000,000</b>
<b>19</b> Partner's outside basis allocable to ECI under Regulations section 1.884-1(d)(3)(i). ( <b>Note:</b> Enter the line 19 total on Schedule I, line 5, column (b).) . . . . .	<b>10,000,000</b>				<b>10,000,000</b>
<b>20</b> Enter "income" or "asset" to indicate the allocation method used on line 19 (see instructions) . . . . .	<b>ASSET</b>				

Schedule P (Form 1120-F) 2009





**SCHEDULE S**  
**(Form 1120-F)**Department of the Treasury  
Internal Revenue Service**Exclusion of Income From the International  
Operation of Ships or Aircraft Under Section 883**

▶ Attach to Form 1120-F.

OMB No. 1545-0126

**2009**

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 ▶ ☒

<b>a</b> Income from the carriage of passengers and cargo	<b>2a</b>	
<b>b</b> Time or voyage (full) charter income of a ship or wet lease income of an aircraft	<b>2b</b>	
<b>c</b> Bareboat charter income of a ship or dry lease income of an aircraft	<b>2c</b>	<b>250,000</b>
<b>d</b> Incidental bareboat charter income of a ship or incidental dry lease income of an aircraft	<b>2d</b>	
<b>e</b> Incidental container-related income	<b>2e</b>	
<b>f</b> Income incidental to the international operation of ships or aircraft other than incidental income included on lines 2d and 2e above	<b>2f</b>	
<b>g</b> 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	<b>2g</b>	
<b>h</b> 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)	<b>2h</b>	

**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, check the box on this line 5 if none of the bearer shares 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.
- 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), 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

- 11** Enter the percentage of the value of the shares of the CFC that is owned by all "qualified U.S. persons" identified in the qualified ownership statements required under Temporary Regulations section 1.883-3T(c)(2), applying the attribution of ownership rules of Temporary Regulations section 1.883-3T(b)(4) ▶ 5 %
- 12** Enter the period during which such qualified U.S. persons held such stock (see instructions) ▶ .....  
January 1, 2009 through December 31, 2009
- 13** Enter the period during which the foreign corporation was a CFC (see instructions) ▶ .....  
January 1, 2009 through December 31, 2009

- 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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- c** Enter the period during the tax year of the foreign corporation that such stock was held by qualified shareholders ▶ .....  
.....

**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.  
▶ See separate instructions.

OMB No. 1545-0126

**2009**

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 aircraft . . . . .	<b>Jill</b>	<b>Jack</b>		
2 Vessel or aircraft ID number . . . . .	<b>110000700</b>	<b>110000100</b>		
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 . . . . .	<b>NAM</b>	<b>Bnimble</b>		
6 EIN or SSN of registered owner . . . . .	<b>110000800</b>	<b>110000200</b>		
7 Name of operator . . . . .	<b>Nam Corp</b>	<b>Jack B Quick</b>		
8 EIN or SSN of operator . . . . .	<b>110000900</b>	<b>110000300</b>		
9 U.S. source gross transportation income . . . . .	<b>250,000</b>	<b>0</b>		
10 <b>Total U.S. source gross transportation income.</b> Add the amounts on line 9, columns A through D (and the amounts on line 9 of any attachments) . . . . .			<b>10</b>	<b>250,000</b>
11 Amount of line 10 that is exempt by treaty (attach Form 8833) . . . . .			<b>11</b>	
12 Subtract line 11 from line 10. Enter the result here and on Form 1120-F, Section I, line 9, column (b) . . . . .			<b>12</b>	<b>250,000</b>

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1120-F.

Cat. No. 50821R

Schedule V (Form 1120-F) 2009



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Form **3800**Department of the Treasury  
Internal Revenue Service (99)**General Business Credit**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0895

**2009**  
Attachment  
Sequence No. **22**

Name(s) shown on return

**RMN Incorporated**

Identifying number

**11-0000600****Part I Current Year Credit****Important:** You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

<b>1a</b>	Investment credit (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>	
<b>b</b>	Welfare-to-work credit (only from partnerships, S corporations, estates, and trusts)	<b>1b</b>	<b>20,000</b>
<b>c</b>	Credit for increasing research activities (Form 6765)	<b>1c</b>	
<b>d</b>	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: )	<b>1d</b>	
<b>e</b>	Disabled access credit (Form 8826) (do not enter more than \$5,000)	<b>1e</b>	
<b>f</b>	Renewable electricity production credit (Form 8835)	<b>1f</b>	
<b>g</b>	Indian employment credit (Form 8845)	<b>1g</b>	
<b>h</b>	Orphan drug credit (Form 8820)	<b>1h</b>	
<b>i</b>	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: )	<b>1i</b>	
<b>j</b>	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	<b>1j</b>	
<b>k</b>	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: )	<b>1k</b>	
<b>l</b>	Biodiesel and renewable diesel fuels credit (attach Form 8864)	<b>1l</b>	
<b>m</b>	Low sulfur diesel fuel production credit (Form 8896)	<b>1m</b>	
<b>n</b>	Distilled spirits credit (Form 8906)	<b>1n</b>	
<b>o</b>	Nonconventional source fuel credit (Form 8907)	<b>1o</b>	
<b>p</b>	Energy efficient home credit (Form 8908)	<b>1p</b>	
<b>q</b>	Energy efficient appliance credit (Form 8909)	<b>1q</b>	
<b>r</b>	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: )	<b>1r</b>	
<b>s</b>	Alternative fuel vehicle refueling property credit (Form 8911)	<b>1s</b>	
<b>t</b>	Credits for affected Midwestern disaster area employers (Form 5884-A)	<b>1t</b>	
<b>u</b>	Mine rescue team training credit (Form 8923)	<b>1u</b>	
<b>v</b>	Agricultural chemicals security credit (Form 8931)	<b>1v</b>	
<b>w</b>	Credit for employer differential wage payments (Form 8932)	<b>1w</b>	
<b>x</b>	Carbon dioxide sequestration credit (Form 8933)	<b>1x</b>	
<b>y</b>	Qualified plug-in electric drive motor vehicle credit (Form 8936)	<b>1y</b>	
<b>z</b>	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	<b>1z</b>	
<b>aa</b>	Credit for contributions to selected community development corporations (only from partnerships and S corporations)	<b>1aa</b>	
<b>bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>	
<b>2</b>	Add lines 1a through 1bb	<b>2</b>	<b>20,000</b>
<b>3</b>	Passive activity credits included on line 2 (see instructions)	<b>3</b>	
<b>4</b>	Subtract line 3 from line 2	<b>4</b>	<b>20,000</b>
<b>5</b>	Passive activity credits allowed for 2009 (see instructions)	<b>5</b>	
<b>6</b>	Carryforward of general business credit to 2009. See instructions for the schedule to attach	<b>6</b>	
<b>7</b>	Carryback of general business credit from 2010 (see instructions)	<b>7</b>	
<b>8</b>	<b>Current year credit.</b> Add lines 4 through 7	<b>8</b>	<b>20,000</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2009)

**Part II Allowable Credit**

<b>9</b>	Regular tax before credits:				
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 . . . . .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return . . . . .</li> <li>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 . . . . .</li> </ul>			<b>9</b>	<b>4,316,900</b>
<b>10</b>	Alternative minimum tax:				
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 36 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .</li> </ul>			<b>10</b>	<b>0</b>
<b>11</b>	Add lines 9 and 10 . . . . .			<b>11</b>	<b>4,316,900</b>
<b>12a</b>	Foreign tax credit . . . . .	<b>12a</b>			
<b>b</b>	Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; Form 8834, lines 22 and 29; Form 8910, line 21; Form 8911, line 23; Form 8936, line 14; and Schedule R, line 24 . . . . .	<b>12b</b>			
<b>c</b>	Add lines 12a and 12b . . . . .			<b>12c</b>	
<b>13</b>	<b>Net income tax.</b> Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a			<b>13</b>	<b>4,316,900</b>
<b>14</b>	<b>Net regular tax.</b> Subtract line 12c from line 9. If zero or less, enter -0-	<b>14</b>	<b>4,316,900</b>		
<b>15</b>	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .	<b>15</b>	<b>1,072,975</b>		
<b>16</b>	Tentative minimum tax:				
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 34 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 12 . . . . .</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .</li> </ul>	<b>16</b>	<b>2,466,800</b>		
<b>17</b>	Enter the greater of line 15 or line 16 . . . . .			<b>17</b>	<b>2,466,800</b>
<b>18a</b>	Subtract line 17 from line 13. If zero or less, enter -0-	<b>18a</b>	<b>1,850,100</b>		
<b>b</b>	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions) . . . . .	<b>18b</b>			
<b>c</b>	Add lines 18a and 18b . . . . .	<b>18c</b>	<b>1,850,100</b>		
<b>19a</b>	Enter the <b>smaller</b> of line 8 or line 18c . . . . .	<b>19a</b>	<b>20,000</b>		
	<b>Individuals, estates, and trusts:</b> See the instructions for line 19a if claiming the research credit. <b>C corporations:</b> See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.				
<b>b</b>	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions) . . . . .	<b>19b</b>	<b>20,000</b>		
<b>c</b>	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return) . . . . .	<b>19c</b>			

**Part II Allowable Credit (Continued)****Note.** If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

<b>20</b>	Multiply line 16 by 75% . . . . .	<b>20</b>		
<b>21</b>	Enter the greater of line 15 or line 20 . . . . .	<b>21</b>		
<b>22</b>	Subtract line 21 from line 13. If zero or less, enter -0- . . . . .	<b>22</b>		
<b>23</b>	Subtract line 19b from line 22. If zero or less, enter -0- . . . . .	<b>23</b>		
<b>24</b>	Enter the amount from Form 8844, line 10 or line 12 . . . . .	<b>24</b>		
<b>25</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24 . . . . .	<b>25</b>		<b>0</b>
<b>26</b>	Subtract line 15 from line 13. If zero or less, enter -0- . . . . .	<b>26</b>	<b>3,243,925</b>	
<b>27</b>	Add lines 19b and 25 . . . . .	<b>27</b>	<b>20,000</b>	
<b>28</b>	Subtract line 27 from line 26. If zero or less, enter -0- . . . . .	<b>28</b>	<b>3,223,925</b>	
<b>29a</b>	Enter the investment credit from Form 3468, Part III, line 19 (attach Form 3468) . . . . .	<b>29a</b>		
<b>b</b>	Enter the work opportunity credit from Form 5884, line 10 or line 12 . . . . .	<b>29b</b>		
<b>c</b>	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 14 or line 16 . . . . .	<b>29c</b>		
<b>d</b>	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20 . . . . .	<b>29d</b>		
<b>e</b>	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38 . . . . .	<b>29e</b>		
<b>f</b>	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12 . . . . .	<b>29f</b>		
<b>g</b>	Enter the qualified railroad track maintenance credit from Form 8900, line 12 . . . . .	<b>29g</b>		
<b>30</b>	Add lines 29a through 29g . . . . .	<b>30</b>		<b>0</b>
<b>31</b>	Enter the <b>smaller</b> of line 28 or line 30 . . . . .	<b>31</b>		<b>0</b>
<b>32</b>	<b>Credit allowed for the current year.</b> Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 53 or Form 1040NR, line 49 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2c . . . . .</li> </ul>	<b>32</b>		<b>20,000</b>

Form **4626**Department of the Treasury  
Internal Revenue Service**Alternative Minimum Tax—Corporations**▶ See separate instructions.  
▶ Attach to the corporation's tax return.

OMB No. 1545-0175

**2009**Name **RMN Incorporated** Employer identification number **11-0000600****Part I Alternative Minimum Tax Computation****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).

<b>1</b>	Taxable income or (loss) before net operating loss deduction	<b>1</b>	<b>12,334,000</b>
<b>2</b>	<b>Adjustments and preferences:</b>		
<b>a</b>	Depreciation of post-1986 property	<b>2a</b>	
<b>b</b>	Amortization of certified pollution control facilities	<b>2b</b>	
<b>c</b>	Amortization of mining exploration and development costs	<b>2c</b>	
<b>d</b>	Amortization of circulation expenditures (personal holding companies only)	<b>2d</b>	
<b>e</b>	Adjusted gain or loss	<b>2e</b>	
<b>f</b>	Long-term contracts	<b>2f</b>	
<b>g</b>	Merchant marine capital construction funds	<b>2g</b>	
<b>h</b>	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	<b>2h</b>	
<b>i</b>	Tax shelter farm activities (personal service corporations only)	<b>2i</b>	
<b>j</b>	Passive activities (closely held corporations and personal service corporations only)	<b>2j</b>	
<b>k</b>	Loss limitations	<b>2k</b>	
<b>l</b>	Depletion	<b>2l</b>	
<b>m</b>	Tax-exempt interest income from specified private activity bonds	<b>2m</b>	
<b>n</b>	Intangible drilling costs	<b>2n</b>	
<b>o</b>	Other adjustments and preferences	<b>2o</b>	
<b>3</b>	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	<b>3</b>	<b>12,334,000</b>
<b>4</b>	<b>Adjusted current earnings (ACE) adjustment:</b>		
<b>a</b>	ACE from line 10 of the ACE worksheet in the instructions	<b>4a</b>	<b>12,334,000</b>
<b>b</b>	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	<b>4b</b>	<b>0</b>
<b>c</b>	Multiply line 4b by 75% (.75). Enter the result as a positive amount.	<b>4c</b>	<b>0</b>
<b>d</b>	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). <b>Note:</b> You <b>must</b> enter an amount on line 4d (even if line 4b is positive)	<b>4d</b>	
<b>e</b>	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the <b>smaller</b> of line 4c or line 4d as a negative amount	<b>4e</b>	<b>0</b>
<b>5</b>	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	<b>5</b>	<b>12,334,000</b>
<b>6</b>	Alternative tax net operating loss deduction (see instructions)	<b>6</b>	
<b>7</b>	<b>Alternative minimum taxable income.</b> Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions.	<b>7</b>	<b>12,334,000</b>
<b>8</b>	<b>Exemption phase-out</b> (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
<b>a</b>	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-	<b>8a</b>	
<b>b</b>	Multiply line 8a by 25% (.25)	<b>8b</b>	
<b>c</b>	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-	<b>8c</b>	<b>0</b>
<b>9</b>	Subtract line 8c from line 7. If zero or less, enter -0-	<b>9</b>	<b>12,334,000</b>
<b>10</b>	If the corporation had qualified timber gain, complete Part II and enter the amount from line 24 here. Otherwise, multiply line 9 by 20% (.20)	<b>10</b>	<b>2,466,800</b>
<b>11</b>	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	<b>11</b>	
<b>12</b>	Tentative minimum tax. Subtract line 11 from line 10	<b>12</b>	<b>2,466,800</b>
<b>13</b>	Regular tax liability before applying all credits except the foreign tax credit	<b>13</b>	<b>4,316,900</b>
<b>14</b>	<b>Alternative minimum tax.</b> 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.	<b>14</b>	<b>0</b>

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 129551

Form **4626** (2009)

**Part II** **Alternative Tax for Corporations with Qualified Timber Gain.** Complete Part II **only** if the corporation had qualified timber gain under section 1201(b). See instructions.

<b>15</b>	Enter qualified timber gain from Schedule D (Form 1120), line 15, as refigured for the AMT, if necessary. If you are filing Form 1120-RIC, see instructions for the amount to enter . . . . .	<b>15</b>	
<b>16</b>	Enter the amount from Schedule D (Form 1120), line 13, as refigured for the AMT, if necessary . . . . .	<b>16</b>	
<b>17</b>	Enter the amount from Part I, line 9 . . . . .	<b>17</b>	
<b>18</b>	Enter the <b>smallest</b> of the amount on line 15, line 16, or line 17 . . . . .	<b>18</b>	
<b>19</b>	Multiply line 18 by 15% (.15) . . . . .	<b>19</b>	
<b>20</b>	Subtract line 18 from line 17 . . . . .	<b>20</b>	
<b>21</b>	Multiply line 20 by 20% (.20) . . . . .	<b>21</b>	
<b>22</b>	Enter the total of line 19 and line 21 . . . . .	<b>22</b>	
<b>23</b>	Multiply line 17 by 20% (.20) . . . . .	<b>23</b>	
<b>24</b>	Enter the <b>smaller</b> of line 22 or line 23 here and on Part I, line 10 . . . . .	<b>24</b>	

Form **4626** (2009)

**Form 1120-F Test Scenario 7**

Form **5472**  
(Rev. December 2007)

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)**

For tax year of the reporting corporation beginning 01/01, 2009, and ending 12/31, 2009

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.

<b>1a</b> Name of reporting corporation <b>RMN Incorporated</b>		<b>1b</b> Employer identification number <b>11 : 0000600</b>	
Number, street, and room or suite no. (if a P.O. box, see instructions) <b>1234 Main Street</b>		<b>1c</b> Total assets  \$ <b>1,000,000,000</b>	
City or town, state, and ZIP code (if a foreign address, see instructions) <b>Sydney, Victoria, Australia 30000</b>			
<b>1d</b> Principal business activity ▶ <b>Limousine Service</b>		<b>1e</b> Principal business activity code ▶ <b>485320</b>	
<b>1f</b> Total value of gross payments made or received (see instructions) reported on <b>this</b> Form 5472  \$ <b>2,000,000</b>		<b>1g</b> Total number of Forms 5472 filed for the tax year  <b>1</b>	
<b>1h</b> Total value of gross payments made or received (see instructions) reported on <b>all</b> Forms 5472  \$ <b>2,000,000</b>			
<b>1i</b> Check here if this is a consolidated filing of Form 5472 . . . . . <input type="checkbox"/>	<b>1j</b> Country of incorporation <b>Australia</b>	<b>1k</b> Country(ies) under whose laws the reporting corporation files an income tax return as a resident <b>Australia</b>	<b>1l</b> Principal country(ies) where business is conducted <b>Australia</b>
<b>2</b> 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)

<b>1a</b> Name and address of direct 25% foreign shareholder <b>RLO Finance Group, 6 Ruee de la Taxes, Paris, France 01234</b>		<b>1b</b> U.S. identifying number, if any  <b>APPLD FOR</b>	
<b>1c</b> Principal country(ies) where business is conducted <b>France</b>	<b>1d</b> Country of citizenship, organization, or incorporation <b>France</b>	<b>1e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident <b>France</b>	
<b>2a</b> Name and address of direct 25% foreign shareholder		<b>2b</b> U.S. identifying number, if any	
<b>2c</b> Principal country(ies) where business is conducted	<b>2d</b> Country of citizenship, organization, or incorporation	<b>2e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
<b>3a</b> Name and address of ultimate indirect 25% foreign shareholder		<b>3b</b> U.S. identifying number, if any	
<b>3c</b> Principal country(ies) where business is conducted	<b>3d</b> Country of citizenship, organization, or incorporation	<b>3e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
<b>4a</b> Name and address of ultimate indirect 25% foreign shareholder		<b>4b</b> U.S. identifying number, if any	
<b>4c</b> Principal country(ies) where business is conducted	<b>4d</b> Country of citizenship, organization, or incorporation	<b>4e</b> 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.

<b>1a</b> Name and address of related party <b>Viva Financial, Rue de la Rue, 100, Paris, France 01234</b>		<b>1b</b> U.S. identifying number, if any  <b>APPLD FOR</b>	
<b>1c</b> Principal business activity ▶ <b>Financial Investment</b>		<b>1d</b> Principal business activity code ▶ <b>523900</b>	
<b>1e</b> Relationship—Check boxes that apply: <input checked="" type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder			
<b>1f</b> Principal country(ies) where business is conducted <b>France</b>		<b>1g</b> Country(ies) under whose laws the related party files an income tax return as a resident <b>France</b>	



**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 ☐

<b>1</b>	Sales of stock in trade (inventory)	<b>1</b>	
<b>2</b>	Sales of tangible property other than stock in trade	<b>2</b>	
<b>3a</b>	Rents received (for other than intangible property rights)	<b>3a</b>	
<b>b</b>	Royalties received (for other than intangible property rights)	<b>3b</b>	
<b>4</b>	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	<b>4</b>	
<b>5</b>	Consideration received for technical, managerial, engineering, construction, scientific, or like services	<b>5</b>	
<b>6</b>	Commissions received	<b>6</b>	2,000,000
<b>7</b>	Amounts borrowed (see instructions) <b>a</b> Beginning balance <b>b</b> Ending balance or monthly average	<b>7b</b>	
<b>8</b>	Interest received	<b>8</b>	
<b>9</b>	Premiums received for insurance or reinsurance	<b>9</b>	
<b>10</b>	Other amounts received (see instructions)	<b>10</b>	
<b>11</b>	<b>Total.</b> Combine amounts on lines 1 through 10	<b>11</b>	2,000,000
<b>12</b>	Purchases of stock in trade (inventory)	<b>12</b>	
<b>13</b>	Purchases of tangible property other than stock in trade	<b>13</b>	
<b>14a</b>	Rents paid (for other than intangible property rights)	<b>14a</b>	
<b>b</b>	Royalties paid (for other than intangible property rights)	<b>14b</b>	
<b>15</b>	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	<b>15</b>	
<b>16</b>	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	<b>16</b>	
<b>17</b>	Commissions paid	<b>17</b>	
<b>18</b>	Amounts loaned (see instructions) <b>a</b> Beginning balance <b>b</b> Ending balance or monthly average	<b>18b</b>	
<b>19</b>	Interest paid	<b>19</b>	
<b>20</b>	Premiums paid for insurance or reinsurance	<b>20</b>	
<b>21</b>	Other amounts paid (see instructions)	<b>21</b>	
<b>22</b>	<b>Total.</b> Combine amounts on lines 12 through 21	<b>22</b>	

**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.

<b>1</b>	Does the reporting corporation import goods from a foreign related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>2a</b>	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	If "No," <b>do not</b> complete <b>b</b> and <b>c</b> below.	
<b>b</b>	If "Yes," attach a statement explaining the reason or reasons for such difference.	
<b>c</b>	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?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**General Instructions**

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

**What's New**

- The IRS has modified Part IV, lines 3 and 14.
- A reporting corporation that uses an accrual method of accounting must use accrued payments and accrued receipts for purposes of computing the total amount to enter on each line of the Form 5472. See Regulations section 1.6038A-2(b)(8).

**Purpose of Form**

Use Form 5472 to provide information required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party.

**Definitions**

**Reporting corporation.** A reporting corporation is either:

- A 25% foreign-owned U.S. corporation **or**
- A foreign corporation engaged in a trade or business within the United States.

**25% foreign owned.** A corporation is 25% foreign owned if it has at least one direct or indirect 25% foreign shareholder at any time during the tax year.

**25% foreign shareholder.** Generally, a foreign person (defined on page 3) is a 25% foreign shareholder if the person owns, directly or indirectly, at least 25% of either:

- The total voting power of all classes of stock entitled to vote **or**
- The total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply with the following modifications to determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections

318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned by a foreign person.

**Related party.** A related party is:

- Any direct or indirect 25% foreign shareholder of the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to a 25% foreign shareholder of the reporting corporation, **or**
- Any other person who is related to the reporting corporation within the meaning of section 482 and the related regulations.

"Related party" does not include any corporation filing a consolidated Federal income tax return with the reporting corporation.

The rules in section 318 apply to the definition of related party with the modifications listed under the definition of *25% foreign shareholder* above.

Form **8453-I**Department of the Treasury  
Internal Revenue Service**Foreign Corporation Income Tax  
Declaration for an IRS e-file Return**File electronically with the corporation's tax return. Do not file paper copies.  
For calendar year 2009, or tax year beginning , 2009, ending , 20

OMB No. 1545-1866

**2009**

Name of corporation

Employer identification number

**RMN Incorporated****11 0000600****Part I Tax Return Information** (Whole dollars only)

1	Total income (Form 1120-F, Section II, line 11)	1	<b>24,990,000</b>
2	Taxable income (Form 1120-F, Section II, line 31)	2	<b>12,334,000</b>
3	Total tax (Form 1120-F, Schedule J, line 9)	3	<b>4,296,900</b>
4	Amount owed (Form 1120-F, page 1, line 7)	4	
5	Overpayment (Form 1120-F, page 1, line 8)	5	<b>156,630</b>

**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 2009 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 2009 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, any indication of a refund offset, 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 \_\_\_\_\_ Title **Chief Financial Officer**

**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.

<b>ERO's Use Only</b>	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	<b>AAA Tax Service</b> <b>4000 3rd Avenue, Suite 100, Portland, OR 97201</b>	EIN <b>11</b>		<b>999-06-0018</b>
				Phone no. ( <b>000</b> )	<b>123-4567</b>

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.

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code		EIN	
			Phone no. ( )	

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

Cat. No. 49728F

Form **8453-I** (2009)

## **EXHIBIT 7 – Tax Year 2009 Form 7004 Test Scenarios**

**Form 7004 Test Scenario 1**

**Form 7004 Test Scenario 2**

**Form 7004 Test Scenario 3**

**Form 7004 Test Scenario 4**

## **Form 7004 Test Scenario 1**

**Test Scenario # 1 for Form 7004**

**FORMS REQUIRED:** 7004

**HEADER INFO:**

**Tax Period:** 11/01/2009 – 10/31/2010

**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:** 01/15/11

**Tax Year:** 2009

**Binary Attachment Count:** 0

## Form 7004 Test Scenario 1

Form **7004**  
(Rev. December 2008)  
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

## Type or Print

File by the due date for the return for which an extension is requested. See instructions.

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. See instructions before completing this form.**

### Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804

**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)	04
Form 8804	31	Form 1041 (trust)	05

### Part II Automatic 6-Month Extension Complete if Filing Other Forms

**b** Enter the form code for the return that this application is for (see below) . . . . . 2 5

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-PC	21
Form 706-GS(T)	02	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
Form 1120-ND (section 4951 taxes)	20		

- 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 09, and ending 10/31, 20 10

**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

<b>6</b> Tentative total tax . . . . .	<b>6</b>	<u>1,000</u>	
<b>7</b> Total payments and credits (see instructions) . . . . .	<b>7</b>	<u>1,000</u>	
<b>8</b> Balance due. Subtract line 7 from line 6. <b>Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)</b> . . . . .	<b>8</b>	<u>0</u>	

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Cat. No. 13804A

Form **7004** (Rev. 12-2008)

## **Form 7004 Test Scenario 2**

**Test Scenario # 2 for Form 7004**

**FORMS REQUIRED:** 7004

**ATTACHMENTS:** ConsolidatedGroupMembersSch

**HEADER INFO:**

**Tax Period:** 11/01/2009 – 10/31/2010

**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, 2011  
**Taxpayer PIN:** Self-select

**Return Type:** 7004

**Tax Year:** 2009

**Binary Attachment Count:** 0

**IRS PAYMENT:**

**RTN:** 012345672  
**ACCT #:** 1234000000  
**TYPE OF ACCOUNT:** Checking  
**AMOUNT OF PAYMENT:** 4,400  
**REQUESTED PAYMENT DATE:** January 15, 2011  
**TAXPAYER DAYTIME PHONE NUMBER:** 512-555-1111

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**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. December 2008)  
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

## Type or Print

File by the due date for the return for which an extension is requested. See instructions.

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. See instructions before completing this form.**

### Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804

**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)	04
Form 8804	31	Form 1041 (trust)	05

### Part II Automatic 6-Month Extension Complete if Filing Other Forms

**b** Enter the form code for the return that this application is for (see below) . . . . . 1 2

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-PC	21
Form 706-GS(T)	02	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
Form 1120-ND (section 4951 taxes)	20		

- 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 09, and ending 10/31 20 10

**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

<b>6</b> Tentative total tax . . . . .	<b>6</b>	<b>5,000</b>
<b>7</b> Total payments and credits (see instructions) . . . . .	<b>7</b>	<b>600</b>
<b>8</b> Balance due. Subtract line 7 from line 6. <b>Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)</b> . . . . .	<b>8</b>	<b>4,400</b>

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Cat. No. 13804A

Form **7004** (Rev. 12-2008)

## **Form 7004 Test Scenario 3**

**Test Scenario # 3 for Form 7004**

**FORMS REQUIRED:** 7004

**HEADER INFO:**

**Tax Period:** 08/01/2009 – 07/31/2010

**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:** 2009

**Binary Attachment Count:** 0

**IRS PAYMENT:** None

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## Form 7004 Test Scenario 3

Form **7004**  
(Rev. December 2008)  
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

## Type or Print

File by the due date for the return for which an extension is requested. See instructions.

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. See instructions before completing this form.**

### Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804

**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)	04
Form 8804	31	Form 1041 (trust)	05

### Part II Automatic 6-Month Extension Complete if Filing Other Forms

**b** Enter the form code for the return that this application is for (see below) . . . . . 1 6

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-PC	21
Form 706-GS(T)	02	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
Form 1120-ND (section 4951 taxes)	20		

- 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 08/01 20 09, and ending 07/31, 20 10

**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

<b>6</b> Tentative total tax . . . . .	<b>6</b>	<b>10,000</b>
<b>7</b> Total payments and credits (see instructions) . . . . .	<b>7</b>	<b>9,000</b>
<b>8</b> Balance due. Subtract line 7 from line 6. <b>Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)</b> . . . . .	<b>8</b>	<b>1,000</b>

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Cat. No. 13804A

Form **7004** (Rev. 12-2008)

## **Form 7004 Test Scenario 4**

## Test Scenario # 4 for Form 7004

**FORMS REQUIRED:** 7004

**HEADER INFO:**

**Tax Period:** 01/01/2009– 12/31/2009

**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:** 2009

**Binary Attachment Count:** 0

**IRS PAYMENT:** None

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## Form 7004 Test Scenario 4

Form **7004**  
(Rev. December 2008)  
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

## Type or Print

File by the due date for the return for which an extension is requested. See instructions.

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. See instructions before completing this form.**

### Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804

**1a** Enter the form code for the return that this application is for (see below) . . . . . **0 9**

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	<b>09</b>	Form 1041 (estate)	<b>04</b>
Form 8804	<b>31</b>	Form 1041 (trust)	<b>05</b>

### Part II Automatic 6-Month Extension Complete if Filing Other Forms

**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)	<b>01</b>	Form 1120-PC	<b>21</b>
Form 706-GS(T)	<b>02</b>	Form 1120-POL	<b>22</b>
Form 1041-N	<b>06</b>	Form 1120-REIT	<b>23</b>
Form 1041-QFT	<b>07</b>	Form 1120-RIC	<b>24</b>
Form 1042	<b>08</b>	Form 1120S	<b>25</b>
Form 1065-B	<b>10</b>	Form 1120-SF	<b>26</b>
Form 1066	<b>11</b>	Form 3520-A	<b>27</b>
Form 1120	<b>12</b>	Form 8612	<b>28</b>
Form 1120-C	<b>34</b>	Form 8613	<b>29</b>
Form 1120-F	<b>15</b>	Form 8725	<b>30</b>
Form 1120-FSC	<b>16</b>	Form 8831	<b>32</b>
Form 1120-H	<b>17</b>	Form 8876	<b>33</b>
Form 1120-L	<b>18</b>	Form 8924	<b>35</b>
Form 1120-ND	<b>19</b>	Form 8928	<b>36</b>
Form 1120-ND (section 4951 taxes)	<b>20</b>		

- 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 **09**, 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

<b>6</b> Tentative total tax . . . . .	<b>6</b>	<b>0</b>
<b>7</b> Total payments and credits (see instructions) . . . . .	<b>7</b>	<b>0</b>
<b>8</b> Balance due. Subtract line 7 from line 6. <b>Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)</b> . . . . .	<b>8</b>	<b>0</b>

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

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Form **7004** (Rev. 12-2008)