

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

U.S. Corporation Income Tax Return
For calendar year 2012 or tax year beginning _____, 2012, ending _____, 20____
▶ Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123
2012

A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td rowspan="3" style="width:10%; text-align: center; vertical-align: middle;">TYPE OR PRINT</td> <td style="width:80%;">Name</td> <td style="width:10%;"></td> </tr> <tr> <td>Number, street, and room or suite no. If a P.O. box, see instructions.</td> <td></td> </tr> <tr> <td>City or town, state, and ZIP code</td> <td></td> </tr> </table>	TYPE OR PRINT	Name		Number, street, and room or suite no. If a P.O. box, see instructions.		City or town, state, and ZIP code		B Employer identification number C Date incorporated D Total assets (see instructions) \$ _____
TYPE OR PRINT	Name								
	Number, street, and room or suite no. If a P.O. box, see instructions.								
	City or town, state, and ZIP code								
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change									

Income	1a	Gross receipts or sales				
	b	Returns and allowances	1a			
	c	Balance. Subtract line 1b from line 1a	1b		1c	(35)
	2	Cost of goods sold (attach Form 1125-A)			2	(47)
	3	Gross profit. Subtract line 2 from line 1c			3	
	4	Dividends (Schedule C, line 19)			4	(43,44,66)
	5	Interest			5	(36)
	6	Gross rents			6	(38)
	7	Gross royalties			7	(39)
	8	Capital gain net income (attach Schedule D (Form 1120))			8	(40,41)
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	(42,63)
10	Other income (see instructions—attach statement)			10	(45)*	
11	Total income. Add lines 3 through 10			11		
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)			12	(48)
	13	Salaries and wages (less employment credits)			13	(49)
	14	Repairs and maintenance			14	(50)
	15	Bad debts			15	(51)
	16	Rents			16	(52)
	17	Taxes and licenses			17	(53)
	18	Interest			18	(54)
	19	Charitable contributions			19	(55)
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20	(57)
	21	Depletion			21	(58)
	22	Advertising			22	(59)
	23	Pension, profit-sharing, etc., plans			23	(60)
	24	Employee benefit programs			24	(61)
	25	Domestic production activities deduction (attach Form 8903)			25	(62)
	26	Other deductions (attach statement)			26	(56,64)
	27	Total deductions. Add lines 12 through 26			27	
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.			28	(68,69)
29a	Net operating loss deduction (see instructions)	29a	(72)			
	b Special deductions (Schedule C, line 20)	29b	(73)			
	c Add lines 29a and 29b	29c			(71)	
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions)			30	(74)
	31	Total tax (Schedule J, Part I, line 11)			31	
	32	Total payments and refundable credits (Schedule J, Part II, line 21)			32	
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			33	
	34	Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed			34	
	35	Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid			35	
36	Enter amount from line 35 you want: Credited to 2013 estimated tax ▶			36		
					Refunded ▶	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

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* Other Receipts (45), includes Other Dividends on Sch. C and Other income on Line 10.

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)			
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)			
3	Dividends on debt-financed stock of domestic and foreign corporations			
4	Dividends on certain preferred stock of less-than-20%-owned public utilities			
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities			
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs			
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs			
8	Dividends from wholly owned foreign subsidiaries			
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958			
11	Dividends from affiliated group members			
12	Dividends from certain FSCs			
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			(73)

Schedule J Tax Computation and Payment (see instructions)

Part I—Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2	(76)
3	Alternative minimum tax (attach Form 4626)		3	(77)
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)		5a	(78)
b	Credit from Form 8834, line 30 (attach Form 8834)		5b	
c	General business credit (attach Form 3800)		5c	(79)
d	Credit for prior year minimum tax (attach Form 8827)		5d	(80)
e	Bond credits from Form 8912		5e	
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)		9a	
b	Recapture of low-income housing credit (attach Form 8611)		9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)		9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)		9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)		9e	
f	Other (see instructions—attach statement)		9f	
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	(81)

Part II—Payments and Refundable Credits

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

Schedule K Other Information (see instructions)

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

Schedule K **Other Information** *continued* (see instructions)

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

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				(3)
2a	Trade notes and accounts receivable			(43,44,66)	
b	Less allowance for bad debts	()		(36)	
3	Inventories				(6)
4	U.S. government obligations				(7)
5	Tax-exempt securities (see instructions)				(8)
6	Other current assets (attach statement)				(9)
7	Loans to shareholders				(10)
8	Mortgage and real estate loans				(11)
9	Other investments (attach statement)				(48)
10a	Buildings and other depreciable assets			(13)	
b	Less accumulated depreciation	()		(14)	
11a	Depletable assets			(15)	
b	Less accumulated depletion	()		(16)	
12	Land (net of any amortization)				(17)
13a	Intangible assets (amortizable only)			(18)	
b	Less accumulated amortization	()		(19)	
14	Other assets (attach statement)				(20)
15	Total assets				(2)
Liabilities and Shareholders' Equity					
16	Accounts payable				(22)
17	Mortgages, notes, bonds payable in less than 1 year				(23)
18	Other current liabilities (attach statement)				(24)
19	Loans from shareholders				(25)
20	Mortgages, notes, bonds payable in 1 year or more				(26)
21	Other liabilities (attach statement)				(27)
22	Capital stock: a Preferred stock				
	b Common stock				(29)
23	Additional paid-in capital				(30)
24	Retained earnings—Appropriated (attach statement)				(31)
25	Retained earnings—Unappropriated				(32)**
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock	()			(33)
28	Total liabilities and shareholders' equity				(21)

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): _____		8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation . . . \$ _____	
a	Depreciation \$ _____		b	Charitable contributions \$ _____	
b	Charitable contributions . . . \$ _____			_____	
c	Travel and entertainment . . . \$ _____		9	Add lines 7 and 8	
6	Add lines 1 through 5		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		5	Distributions: a Cash	(82)
2	Net income (loss) per books			b Stock	(83)
3	Other increases (itemize): _____			c Property	(82)
	_____		6	Other decreases (itemize): _____	
	_____		7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

** Retained Earnings Unappropriated (32), includes adjustments to shareholders' equity that are not shown separately.

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

U.S. Income Tax Return for an S Corporation

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

OMB No. 1545-0130

2012

For calendar year 2012 or tax year beginning , 2012, ending , 20

A S election effective date	TYPE OR PRINT	Name	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code	F Total assets (see instructions) \$

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 ▶

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a		
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a		1c	(34)
	2 Cost of goods sold (attach Form 1125-A)		2	(39)
	3 Gross profit. Subtract line 2 from line 1c		3	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)		4	(36,53)
5 Other income (loss) (see instructions—attach statement)		5	(37)	
6 Total income (loss). Add lines 3 through 5 ▶		6		
Deductions (see instructions for limitations)	7 Compensation of officers		7	(40)
	8 Salaries and wages (less employment credits)		8	(41)
	9 Repairs and maintenance		9	(42)
	10 Bad debts		10	(43)
	11 Rents		11	(44)
	12 Taxes and licenses		12	(45)
	13 Interest		13	(46)
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14	(48)
	15 Depletion (Do not deduct oil and gas depletion.)		15	(49)
	16 Advertising		16	(50)
	17 Pension, profit-sharing, etc., plans		17	(51)
	18 Employee benefit programs		18	(52)
	19 Other deductions (attach statement)		19	(54,47)
	20 Total deductions. Add lines 7 through 19 ▶		20	
	21 Ordinary business income (loss). Subtract line 20 from line 6		21	(36,53)
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	(76)	
	b Tax from Schedule D (Form 1120S)	22b	(75)	
	c Add lines 22a and 22b (see instructions for additional taxes)		22c	
	23a 2012 estimated tax payments and 2011 overpayment credited to 2012	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c		23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>		24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed		25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		26	
27 Enter amount from line 26 Credited to 2013 estimated tax ▶ Refunded ▶		27		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Print/Type preparer's name	Preparer's signature	Date	
Paid Preparer Use Only	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no.		

Schedule B Other Information (see instructions)

1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____		Yes	No
2 See the instructions and enter the: a Business activity ▶ _____ b Product or service ▶ _____			
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person?			
4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below			
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned
(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made			
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below			
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization
(v) Maximum Percentage Owned in Profit, Loss, or Capital			
5 a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock ▶ _____ (ii) Total shares of non-restricted stock ▶ _____			
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year ▶ _____ (ii) Total shares of stock outstanding if all instruments were executed ▶ _____			
6 Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?			
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.			
8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ _____			
9 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____			
10 Does the corporation satisfy both of the following conditions? a The corporation's total receipts (see instructions) for the tax year were less than \$250,000 b The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1.			
11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____			
12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions			
13 a Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?			
b If "Yes," did the corporation file or will it file required Forms 1099?			

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	(68)
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	(71)
	4 Interest income	4	(64)
	5 Dividends: a Ordinary dividends	5a	(63)
	b Qualified dividends	5b	
	6 Royalties	6	(65)
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	(66)
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	(67)	
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) . . . Type ▶	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
d Other deductions (see instructions) . . . Type ▶	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) . . . Type ▶	13e	
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
k Other (attach statement)	14k		
Other information			
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				(3)
2a	Trade notes and accounts receivable			(4)	
b	Less allowance for bad debts	()		(5)	
3	Inventories				(6)
4	U.S. government obligations				(7)
5	Tax-exempt securities (see instructions)				(8)
6	Other current assets (attach statement)				(9)
7	Loans to shareholders				(10)
8	Mortgage and real estate loans				(11)
9	Other investments (attach statement)				(12)
10a	Buildings and other depreciable assets			(13)	
b	Less accumulated depreciation	()		(14)	
11a	Depletable assets			(15)	
b	Less accumulated depletion	()		(16)	
12	Land (net of any amortization)				(17)
13a	Intangible assets (amortizable only)			(18)	
b	Less accumulated amortization	()		(19)	
14	Other assets (attach statement)				(20)
15	Total assets				(2)
Liabilities and Shareholders' Equity					
16	Accounts payable				(22)
17	Mortgages, notes, bonds payable in less than 1 year				(23)
18	Other current liabilities (attach statement)				(24)
19	Loans from shareholders				(25)
20	Mortgages, notes, bonds payable in 1 year or more				(26)
21	Other liabilities (attach statement)				(27)
22	Capital stock				(29)
23	Additional paid-in capital				(30)
24	Retained earnings				(31) **
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()			(32)
27	Total liabilities and shareholders' equity				(21)

** Retained Earnings (31), includes adjustments to shareholders' equity that are not shown separately.

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

<p>1 Net income (loss) per books</p> <p>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)</p> <p>3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):</p> <p style="padding-left: 20px;">a Depreciation \$</p> <p style="padding-left: 20px;">b Travel and entertainment \$</p> <p>.....</p> <p>4 Add lines 1 through 3</p>		<p>5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):</p> <p style="padding-left: 20px;">a Tax-exempt interest \$</p> <p>.....</p> <p>6 Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize):</p> <p style="padding-left: 20px;">a Depreciation \$</p> <p>.....</p> <p>7 Add lines 5 and 6</p> <p>8 Income (loss) (Schedule K, line 18). Line 4 less line 7</p>	
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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			
2 Ordinary income from page 1, line 21			
3 Other additions			
4 Loss from page 1, line 21	()		
5 Other reductions	()	()	
6 Combine lines 1 through 5			
7 Distributions other than dividend distributions			
8 Balance at end of tax year. Subtract line 7 from line 6			