

Great Atomic Pyrotechnics & Design, Inc.

00-0000006

FORMS REQUIRED: 1120S, Schedule K-1 (1120S) (2), 1125-A, 1125-E, 4562 (2), 4797, 8453-S, 8825

ATTACHMENTS:

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

Additional information:

- The Employer Identification Number (EIN) for this scenario is **00-0000006**.
- The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC."
- The alternative minimum tax for corporations under IRC section 55 was repealed for tax years beginning after 2017 (P.L. 115-97, section 12001). Alternative minimum tax preference items included on schedules or statements have been removed from the scenario.

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

HEADER INFO: Not on the actual return

Multiple Software Packages Used: No

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

Signature Option: Binary attachment 8453 signature document

**Tax Year 2018
1120S MeF ATS Scenario 5**

Officer: **Name:** Carmen Sandiego
Title: President
Taxpayer PIN: N/A
Phone: 703-555-1515
Email Address: carmensandiego@greatatomic.com
Date Signed: 01/25/19

Preparer: **Name:** Johnny Appleseed
Email Address: johnny.appleseed@greatatomic.com
Date Prepared: 01/20/2019

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

IP Address: 112.112.112.112

Great Atomic Pyrotechnics & Design, Inc

Attachment 1, F1120S, Line 5: Other Income (Loss) (*ItemizedOtherIncomeSchedule2*)

Description	Amount
Miscellaneous Income	4,860

Attachment 2, F1120S, Line 19: Other Deductions (*ItemizedOtherDeductionsSchedule2*)

Description	Amount
Vehicle expenses	19,567
Charges-Bank & Financial	415
Dues & Subscriptions	200
Insurance	22,232
Miscellaneous	255
Office Supplies	1,220
Postage & Delivery	207
Printing and Reproduction	158
Professional Fees	620
Repairs to Equipment	679
Small Tools	3,247
Utilities	3,651
Amortization	918
50% of Meals & Entertainment	487
TOTAL	53,856

Attachment 3, Form 1120S, Schedule L, Balance Sheets per Books, Line 6(d): Other current assets at end of tax year (*ItemizedOtherCurrentAssetsSchedule*)

Description	Ending Amount
Employee Loans	2,950
Spec House Costs	275,026
TOTAL	277,976

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Attachment 4, Form 1120S, Schedule L Balance Sheets per Books, Line 9(b): Other investments at beginning of tax year (*ItemizedOtherInvestmentsSchedule*)

Description	Beginning Amount
Other Investments	1,000

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

Description	Beginning Amount
Spec House	913

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

Description	Beginning Amount	Ending Amount
Spec House Loans		232,240
Payroll Tax Liabilities	2,975	4,533
Credit Card Liability	6,661	15,043
TOTAL	9,636	251,816

Attachment 7, Form 1120S, Schedule M-1, Line 2: Total Income Not Recorded on Books (*ItemizedIncomeNotRecordedOnBooksSchedule2*)

Description	Amount
Form 4797 Book/Tax Diff	2,885

Attachment 8, Form 1120S, Schedule M-1, Line 6: Total deductions (depreciation and itemized deductions) on this return not charged against book income this year. (*ItemizedDeductionsNotChargedAgainstBookSchedule 2*)

Description	Amount
Depreciation	6,082
Miscellaneous Expense	6,768
TOTAL	12,850

Attachment 9, Form 1120S, Page 5, Schedule M-2, Line 3a: Other Additions, (Total of all other additions) (*AccumulatedAdjustmentsAccountOtherAdditionsSchedule*)

Description	Amount
Gain on Sale Sec 179 Assets	2,800
Net Rental Real Estate income (loss), Form 8825	2,725
TOTAL	5,525

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

Description	Amount
Disallowed Entertainment Expense	486
Section 179 deduction	11,463
TOTAL	11,949

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Attachment 11, Form 1125-A, Line 5: *Other Costs (ItemizedOtherCostsSchedule)*

Description	Amount
Subcontractors	334,099

Attachment 12, Schedule K-1 (000-00-0005) Line 17: *Other Information (DispositionOfPropWithSect179DeductionsStatement)*

Description of Property	Dodge 2004 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	06/13/2018
Section 179 Deduction	1,000

Attachment 13, Schedule K-1 (000-00-0001) Line 17: *Other Information (DispositionOfPropWithSect179DeductionsStatement)*

Description of Property	Dodge 2004 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	06/13/2018
Section 179 Deduction	1,000

Tax Year 2018
1120S MeF ATS Scenario 5
U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

2018

Form **1120S**

Department of the Treasury
Internal Revenue Service

▶ **Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.**
▶ **Go to www.irs.gov/Form1120S for instructions and the latest information.**

For calendar year 2018 or tax year beginning _____, 2018, ending _____, 20

A S election effective date 01/01/1990	TYPE	Name Great Atomic Pyrotechnics & Design, Inc.	D Employer identification number 00-0000006
B Business activity code number (see instructions) 325100	OR	Number, street, and room or suite no. If a P.O. box, see instructions. 36 Any Street	E Date incorporated 01/01/1990
C Check if Sch. M-3 attached <input type="checkbox"/>	PRINT	City or town, state or province, country, and ZIP or foreign postal code Boomtown, CA 90062	F Total assets (see instructions) \$ 498,034

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed
H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation
I Enter the number of shareholders who were shareholders during any part of the tax year **2**

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

	Description			Amount
Income	1 a Gross receipts or sales	1a		1,124,560
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a	1c		1,124,560
	2 Cost of goods sold (attach Form 1125-A)	2		669,365
	3 Gross profit. Subtract line 2 from line 1c	3		455,195
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4		5,179
5 Other income (loss) (see instructions—attach statement)	5		4,860	
6 Total income (loss). Add lines 3 through 5 ▶	6		465,234	
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)	7		34,973
	8 Salaries and wages (less employment credits)	8		100,531
	9 Repairs and maintenance	9		
	10 Bad debts	10		
	11 Rents	11		156,855
	12 Taxes and licenses	12		13,685
	13 Interest (see instructions)	13		13,220
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14		1,019
	15 Depletion (Do not deduct oil and gas depletion.)	15		
	16 Advertising	16		4,093
	17 Pension, profit-sharing, etc., plans	17		
	18 Employee benefit programs	18		
	19 Other deductions (attach statement)	19		53,856
	20 Total deductions. Add lines 7 through 19 ▶	20		378,232
	21 Ordinary business income (loss). Subtract line 20 from line 6	21		87,002
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)	22c		
	23a 2018 estimated tax payments and 2017 overpayment credited to 2018	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Refundable credit from Form 8827, line 8c	23d		
	e Add lines 23a through 23d	23e		
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	24		
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed	25		
	26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid	26		
27 Enter amount from line 26: Credited to 2019 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	President	Title
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May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P4444444
	Firm's name ▶ Electronic Tax Filers, Inc.				Firm's EIN ▶ 00-000011
	Firm's address ▶ 100 Efile Drive, Anytown, TX 78621				Phone no. 512-555-1212

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Schedule B Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input checked="" type="checkbox"/> Other (specify) ▶ <u>Hybrid</u>	Yes	No
2	See the instructions and enter the: a Business activity ▶ <u>Construction</u> b Product or service ▶ <u>Pyrotechnics</u>		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		✓
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	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		✓
10	Does the corporation satisfy one of the following conditions and the corporation doesn't own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions		✓
a	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year don't exceed \$25 million, and the corporation isn't a tax shelter; or		
b	The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		
11	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.		

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Schedule B	Other Information (see instructions) <i>(continued)</i>	Yes	No
12	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 ▶ \$		✓
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		✓
14a	Did the corporation make any payments in 2018 that would require it to file Form(s) 1099?		✓
b	If "Yes," did the corporation file or will it file required Forms 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 13 ▶ \$		✓

Schedule K	Shareholders' Pro Rata Share Items	Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	87,002
	2 Net rental real estate income (loss) (attach Form 8825)	2	2,725
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a		
b Collectibles (28%) gain (loss)	8b		
c Unrecaptured section 1250 gain (attach statement)	8c		
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type ▶	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	11,463
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
d Other deductions (see instructions) Type ▶	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Biofuel producer 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 Section 951A category	14d	
	e Foreign branch category	14e	
	f Passive category	14f	
	g General category	14g	
	h Other (attach statement)	14h	
	Deductions allocated and apportioned at shareholder level		
	i Interest expense	14i	
	j Other	14j	
	Deductions allocated and apportioned at corporate level to foreign source income		
	k Section 951A category	14k	
	l Foreign branch category	14l	
	m Passive category	14m	
	n General category	14n	
	o Other (attach statement)	14o	
Other information			
p Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14p		
q Reduction in taxes available for credit (attach statement)	14q		
r Other foreign tax information (attach statement)			

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Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount	
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	486
	b	Other tax-exempt income	16b	
	c	Nondeductible expenses	16c	486
	d	Distributions (attach statement if required) (see instructions)	16d	35,987
	e	Repayment of loans from shareholders	16e	
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 14p	18	78,264

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)		
1	Cash		37,504		9,214		
2a	Trade notes and accounts receivable	73,320		164,008			
b	Less allowance for bad debts	()	73,320	()	164,008		
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)				277,976		
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)		1,000				
10a	Buildings and other depreciable assets	69,032		69,395			
b	Less accumulated depreciation	(18,478)	50,554	(22,583)	46,812		
11a	Depletable assets						
b	Less accumulated depletion	()		()			
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)	90		90			
b	Less accumulated amortization	(48)	42	(66)	24		
14	Other assets (attach statement)		913				
15	Total assets		163,333		498,034		
Liabilities and Shareholders' Equity							
16	Accounts payable		8,891		75,087		
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)		9,636		251,816		
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more		47,999		36,971		
21	Other liabilities (attach statement)						
22	Capital stock		1,325		1,325		
23	Additional paid-in capital		95,482		132,835		
24	Retained earnings						
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock	()		()			
27	Total liabilities and shareholders' equity		163,333		498,034		

**Tax Year 2018
1120S MeF ATS Scenario 5**

Form 1120S (2018)

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Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3 (see instructions)

1	Net income (loss) per books	88,229	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 14p (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	6,082
b	Travel and entertainment \$ _____	486		Miscellaneous _____	6,768
		486	7	Add lines 5 and 6	13,336
4	Add lines 1 through 3	91,600	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	78,264

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account

(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year	30,238		
2	Ordinary income from page 1, line 21	87,002		
3	Other additions	5,525		486
4	Loss from page 1, line 21	()		
5	Other reductions	(11,949)		()
6	Combine lines 1 through 5	110,816		486
7	Distributions other than dividend distributions	35,987		
8	Balance at end of tax year. Subtract line 7 from line 6	74,829		486

Form **1120S** (2018)

Tax Year 2018
1120S MeF ATS Scenario 5

671117

Final K-1 Amended K-1

OMB No. 1545-0123

Schedule K-1
(Form 1120S)

2018

Department of the Treasury
 Internal Revenue Service

For calendar year 2018, or tax year

beginning / / 2018 ending / /

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

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss)	13	Credits
	43,501		
2	Net rental real estate income (loss)		
	1,362		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
	5,731	A	243
12	Other deductions	C	243
		D	17,994
		17	Other information
		K*	1,400

Part I Information About the Corporation

A Corporation's employer identification number
 00-0000006

B Corporation's name, address, city, state, and ZIP code
 Great Atomic Pyrotechnics and Designs, Inc
 36 Any Street
 Boomtown, CA 90062

C IRS Center where corporation filed return
 OSPC

Part II Information About the Shareholder

D Shareholder's identifying number
 000-00-0005

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

* See attached statement for additional information.

Tax Year 2018
1120S MeF ATS Scenario 5

671117

Final K-1 Amended K-1

OMB No. 1545-0123

Schedule K-1
(Form 1120S)

2018

Department of the Treasury
 Internal Revenue Service

For calendar year 2018, or tax year

beginning / / 2018 ending / /

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

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss)	13	Credits
	43,501		
2	Net rental real estate income (loss)		
	1,362		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
	5,732	A	243
12	Other deductions	C	243
		D	17,993
		17	Other information
		K*	1,400

Part I Information About the Corporation

A Corporation's employer identification number
 00-0000006

B Corporation's name, address, city, state, and ZIP code
 Great Atomic Pyrotechnics and Designs, Inc
 36 Any Street
 Boomtown, CA 90062

C IRS Center where corporation filed return
 OSPC

Part II Information About the Shareholder

D Shareholder's identifying number
 000-00-0001

E Shareholder's name, address, city, state, and ZIP code
 Mak A Decision
 45 Any Street
 Anytown, NY 10005

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

For IRS Use Only

* See attached statement for additional information.

Tax Year 2018
1120S MeF ATS Scenario 5
Cost of Goods Sold

Form **1125-A**

(Rev. November 2018)
 Department of the Treasury
 Internal Revenue Service

OMB No. 1545-0123

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
 ▶ **Go to www.irs.gov/Form1125A for the latest information.**

Name Great Atomic Pyrotechnics & Designs		Employer identification number 00-000006	
1	Inventory at beginning of year	1	
2	Purchases	2	335,266
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	334,099
6	Total. Add lines 1 through 5	6	669,365
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	669,365
9a Check all methods used for valuing closing inventory:			
(i) <input checked="" type="checkbox"/> Cost			
(ii) <input type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶			
b Check if there was a writedown of subnormal goods <input type="checkbox"/>			
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) <input type="checkbox"/>			
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d			
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

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

What's New

Small business taxpayers. For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as nonincidental material and supplies.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions

Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)) (or the method of accounting used in its books and records prepared in accordance with its accounting procedures, if applicable financial statements are not used). See section 471(c)(1).

If you account for inventories in the same manner as nonincidental materials and supplies, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

Under this accounting method, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 preceding tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See section 471(c).

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

1120S MeF ATS Scenario 5
Depreciation and Amortization
(Including Information on Listed Property)

Form 4562

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: Great Atomic Pyrotechnics & Design, Inc.; Pyrotechnics Design and Display; 00-0000006

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.

Table with 5 columns: Line number, Description, (b) Cost, (c) Elected cost, Amount. Lines 1-13 detailing property election and calculations.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 columns: Line number, Description, Amount. Lines 14-16 for special depreciation allowance.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 3 columns: Line number, Description, Amount. Lines 17-18 for MACRS deductions.

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification, (b) Month and year placed in service, (c) Basis, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i for various property types.

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 20a-d for class life categories.

Part IV Summary (See instructions.)

Table with 3 columns: Line number, Description, Amount. Lines 21-23 for summary of listed property.

Tax Year 2018
1120S MeF ATS Scenario 5

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						24b 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	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25			
26 Property used more than 50% in a qualified business use:									
Computer	01/15/18	80 %	580		5	200 DB/HY		464	
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L-			
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1						29		464	

Section B—Information on Use of Vehicles

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

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

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44
					18
					18

1120S MeF ATS Scenario 5
Depreciation and Amortization
(Including Information on Listed Property)

Form 4562

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: Great Atomic Pyrotechnics & Design, Inc.; Pyrotechnics Design and Display; 00-0000006

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.

Table with 13 rows for Part I. Columns include description, cost, and elected cost. Includes lines 1-13.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for Part II. Columns include description and amount. Includes lines 14-16.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for Section A. Includes lines 17 and 18.

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes lines 19a-i.

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method. Includes lines 20a-d.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Includes lines 21, 22, and 23.

Tax Year 2018
1120S MeF ATS Scenario 5

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

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

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

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

Section B—Information on Use of Vehicles

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

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

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year				43	900
44 Total. Add amounts in column (f). See the instructions for where to report				44	900

1120S MeF ATS Scenario 5
Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Form 4797

OMB No. 1545-0184

2018

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

Attachment Sequence No. 27

Name(s) shown on return: Great Atomic Pyrotechnics & Design, Inc. Identifying number: 00-0000006

1 Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions

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)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Gain or (loss). Includes a large watermark 'September 6, 2018'.

3 Gain, if any, from Form 4684, line 39
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824
6 Gain, if any, from line 32, from other than casualty or theft
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions

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):

Table for Part II, line 10, with 7 columns for property details.

11 Loss, if any, from line 7
12 Gain, if any, from line 7 or amount from line 8, if applicable
13 Gain, if any, from line 31
14 Net gain or (loss) from Form 4684, lines 31 and 38a
15 Ordinary gain from installment sales from Form 6252, line 25 or 36
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824
17 Combine lines 10 through 16

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form 4797 (2018)

Tax Year 2018
1120S MeF ATS Scenario 5

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A Equipment	Various	01/19/2018		
B				
C				
D				
These columns relate to the properties on lines 19A through 19D. ▶				
	Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	9,000		
21 Cost or other basis plus expense of sale	21	15,307		
22 Depreciation (or depletion) allowed or allowable	22	11,486		
23 Adjusted basis. Subtract line 22 from line 21	23	3,821		
24 Total gain. Subtract line 23 from line 20	24	5,179		
25 If section 1245 property:				
a Depreciation allowed or allowable from line 22	25a	11,486		
b Enter the smaller of line 24 or 25a.	25b	5,179		
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a Additional depreciation after 1975. See instructions	26a			
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions.	26b			
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d Additional depreciation after 1969 and before 1976.	26d			
e Enter the smaller of line 26c or 26d	26e			
f Section 291 amount (corporations only)	26f			
g Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a Soil, water, and land clearing expenses	27a			
b Line 27a multiplied by applicable percentage. See instructions	27b			
c Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:				
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b Enter the smaller of line 24 or 28a.	28b			
29 If section 1255 property:				
a Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b Enter the smaller of line 24 or 29a. See instructions	29b			

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

30 Total gains for all properties. Add property columns A through D, line 24	30	5,179
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	5,179
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

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

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

**Tax Year 2018
1120S MeF ATS Scenario 5**

Form **8453-S**

**U.S. S Corporation Income Tax Declaration
for an IRS e-file Return**

OMB No. 1545-0123

▶ **File electronically with the corporation's tax return. (Don't file paper copies.)**
▶ **Go to www.irs.gov/Form8453S for the latest information.**

2018

Department of the Treasury
Internal Revenue Service

For calendar year **2018**, or tax year beginning _____, **2018**, and ending _____, **20**

Name of corporation Great Atomic Pyrotechnics & Design, Inc.	Employer identification number 00-0000006
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Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	1,124,560
2	Gross profit (Form 1120S, line 3)	2	455,195
3	Ordinary business income (loss) (Form 1120S, line 21)	3	87,002
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	2,725
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	78,264

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

- 6a** I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2018 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 doesn't 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'm an officer of the above corporation and that the information I've 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 2018 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgement of receipt of transmission and an indication of whether or not the corporation's return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here ▶ _____ Date _____ ▶ President
Signature of officer Title

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

I declare that I've 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'm only a collector, I'm 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'll give the officer a copy of all forms and information to be filed with the IRS, and I've 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'm also the Paid Preparer, under penalties of perjury I declare that I've 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've any knowledge.

ERO's Use Only	ERO's signature ▶ _____	Date _____	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P44444444
	Firm's name (or yours if self-employed), address, and ZIP code ▶ Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, Tx 78621	EIN 00-0000011	Phone no. 512-555-1212		

Under penalties of perjury, I declare that I've 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've any knowledge.

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

1120S MeF ATS Scenario 5
**Rental Real Estate Income and Expenses of a
 Partnership or an S Corporation**

Form **8825**
 (Rev. November 2018)
 Department of the Treasury
 Internal Revenue Service

OMB No. 1545-0123

▶ Attach to Form 1065 or Form 1120S.
 ▶ Go to www.irs.gov/Form8825 for the latest information.

Name: **Great Atomic Pyrotechnics & Design, Inc.** Employer identification number: **00-0000006**

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A	8510 Particle Drive Anytown, OK 74002	4	0	0
B				
C				
D				

DRAFT AS OF
August 2, 2018

Rental Real Estate Income		Properties					
		A	B	C	D		
2	Gross rents	2	7,200				
Rental Real Estate Expenses							
3	Advertising	3					
4	Auto and travel	4					
5	Cleaning and maintenance	5					
6	Commissions	6					
7	Insurance	7	250				
8	Legal and other professional fees	8	300				
9	Interest (see instructions)	9	1,500				
10	Repairs	10	125				
11	Taxes	11	175				
12	Utilities	12	325				
13	Wages and salaries	13					
14	Depreciation (see instructions)	14	800				
15	Other (list) ▶ Amortization		900				
	Bank Charges		50				
	Licenses and Permits		50				
16	Total expenses for each property. Add lines 3 through 15	16	4,475				
17	Income or (loss) from each property. Subtract line 16 from line 2	17	2,725				
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a					7,200
18b	Total expenses. Add total expenses from line 16, columns A through H	18b					(4,475)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19					
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a					
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.						
	(1) Name (2) Employer identification number						
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	21					2,725