Internal Revenue Service
Electronic Tax Administration

Publication 4162
Revised 11/2010

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 2010

Department of the Treasury
Internal Revenue Service
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Table of Contents

Table of Contents 2
TEST PACKAGE CHANGE PAGE 3
ASSURANCE TESTING TAX YEAR 2010 4
WHO MUST TEST? 4
Software Developers 4
Transmitters 4
PASSWORDS/STRONG AUTHENTICATION 4
Internet Filing Application (IFA 4
Application to Application (A2A) 5
WHY TEST? 6
WHAT IS TESTED? 6
FORMATTING THE ENTITIES 7
WHEN TO TEST 7
TESTING GUIDELINES FOR SOFTWARE DEVELOPERS 7
Special Instructions for Consolidated Corporate Returns 8
FEDERAL/STATE TESTING FOR FORMS 1120/1120S 11
SIGNATURE REQUIREMENTS 12
Practitioner PIN 12
Scanned Form 8453 12
REVIEWING ACKNOWLEDGEMENT FILES AND CORRECTING TESTS 13
LIMITATION OF THE ATS SYSTEM 13
COMMUNICATIONS TEST FOR THE e-file SYSTEM 13
LARGE TAXPAYERS COMMUNICATIONS TEST 13
EXHIBITS LISTING 14
EXHIBIT 1: Standard Postal Service State Abbreviations / Zip Codes Tables 14
EXHIBIT 2: Foreign Country Codes Table 14
EXHIBIT 3 - VALID EINS AND NAME CONTROLS 15
Table 1 Forms 1120/1120S 15
Table 2 Form 7004 16
Table 3 Form 1120-F 16
Table 4 Other Forms 17
EXHIBIT 4 – Tax Year 2010 Form 1120 Test Scenarios 18
Form 1120 Test Scenario 1 19
Form 1120 Test Scenario 2 55
Form 1120 Test Scenario 3 154
EXHIBIT 5 – Tax Year 2010 Form 1120S Test Scenarios 195
Form 1120S Test Scenario 4 196
Form 1120S Test Scenario 5 211
Form 1120S Test Scenario 6 228
EXHIBIT 6 – Tax Year 2010 Form 1120F Test Scenario 7 252
EXHIBIT 7 – Tax Year 2010 Form 7004 Test Scenarios 283
Form 7004 Test Scenario 1 284
Form 7004 Test Scenario 2 287
Form 7004 Test Scenario 3 290
Form 7004 Test Scenario 4 293

Publication 4162
Modernized e-File (MeF)
Test Package Change Page

Updates to the Assurance Testing System (ATS) Tax Year 2010 procedures and scenario (10-29-2010)

The ATS procedures and Form 1120F Test Scenario 7 changes for this package are listed below.

ATS Procedures:

- Under "WHAT IS TESTED?" on page 5 a "CAUTION" and a brief paragraph on IP Address for Online Providers are added. The correct IP Address is "112.112.112.112". All scenarios have been updated with this address.

Form 1120 Test Scenario 1:

- Form 1120, page 1, line E (1), removed the check mark.
- Form 3800, Part II, line 28, changed to 36,470,701.

Form 1120 Test Scenario 2:

- Attachment 14, Schedule M-3 (Consolidated), Part II, section *Total Consolidated*, *Temporary Difference*, changed to 8,778,562 and *Income Loss per Tax Return*, changed to 50,559,438.
- Attachments 16, 18, 20, and 22, Schedule M-3, line number corrected to Line 37, Other Expenses with Differences.
- Form 1120, Schedule N, line 4b, entered the number 3.
- Form 8050, changed the account number to 1111-22-3456.

Form 1120 Test Scenario 3:

- Form 1120, page 1, line 36, added *Credited to 2011 estimated tax* amount of 1,544,030.
- Form 5471, Schedule H, line 5c, added the exchange rate of 0.6761.
- Form 5471, Schedule M, in the section titled *Important,* added the currency and exchange rate British Pound .6761.

Form 1120F Test Scenario 7:

- In the "Paid Preparer's Use Only" section the firm's name, address, and phone number are added.
- On Schedule I, Step 1, 3b, changed amount to 500,000,000.

ASSURANCE TESTING TAX YEAR 2010
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 2011 (Tax Year 2010) 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. 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 2010. 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 Business and International (LB&I) website on 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.

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 2010 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 assistors 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.

See Exhibit 3 for a list of predefined EINs, NameControls, Tax Period and Form types that have been provided for this purpose. These are the only available combinations of data available for testing purposes.

CAUTION: In order to protect confidental tax and other sensitive information do not use actual taxpayer information in the testing environment.

The schema version 2.0 contains elements in the ReturnHeader for IP address information. For testing purposes, the Online Providers can use the following IP Address in any of the scenarios: "112.112.112.112". This IP Address is also listed in the preface of each scenario. In addition, the Online Provider must obtain and use a separate SoftwareID and perform ATS testing for their online software package.

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 at the entity level 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.). However, there are forms and schedules that are transactional or informational in nature and cannot be mathematically consolidated or reported on the consolidated return. The transactional data flows to the consolidated return via a different form or schedule and the informational data is simply attached to the consolidated return. For example, the Form 6252, Installment Sale Income, results for each transaction flow to the Form 4797, Sales of Business Property, and subsequently, the data on the Form 4797 flows to the consolidated return. The Form 8883, Asset Allocation Statement, provides informational data only and does not flow to any other schedule, form or a consolidated return.

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

Attachment 1, F1120, 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	50,559,438	-59,869	220,747	50,398,560
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
TOTAL	**50,053,700**	**-475,221**	**220,747**	**50,308,174**

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 provide the following data on the *ItemizedOtherIncomeSchedule:*

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
The Greek Playhouse	11-0000012	Partnership Income/Loss	220,747
The Greek Playhouse	11-0000012	Total	220,747

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	50,398,560
Acme Food Corp	11-0000013	Miscellaneous Income	-6,792
Acme Food Corp	11-0000013	Total	50,308,174

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
The Greek Playhouse	11-0000012	Partnership Income/Loss	220,747
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	50,398,560
Acme Food Corp	11-0000013	Miscellaneous Income	-6,792
Hide ‘N Seek Foods, Inc.	11-0000002	Total	50,053,700

Note: Dependencies should be attached at the entity level and also rolled up to the consolidated return.

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	11-0000002	Total Other Income	-475,221
Foods, Inc. The Greek	11-0000012	Total Other Income	220,747
Playhouse Acme Food	11-0000013	Total Other Income	50,308,174
Corp Hide 'N Seek	11-0000002	Consolidated Total	50,053,700
Foods, Inc.			

Note: Dependencies should be attached at the entity level and also rolled up to the consolidated return.

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	11-0000002	Sales	217,441
Foods, Inc. Hide 'N Seek	11-0000002	Exchange Gain/Loss	-2,321,468
Foods Hide 'N Seek	11-0000002	realized Partnership Income/Loss	50,559,438
Foods Hide 'N Seek	11-0000002	Miscellaneous Income	149,354
Foods Hide 'N Seek	11-0000002	Interco Consulting Fees	1,448,935
Foods			

Note: Dependencies should be attached at the entity level and also rolled up to the consolidated return.

FEDERAL/STATE TESTING FOR FORMS 1120/1120S

For Tax Year 2010, there will not be a separate State ATS. Full ATS for both transmitters and states will be available on November 2, 2010. 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, uses 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 that is not password protected. 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.

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 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 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 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 2010 Form 1120 Test Scenarios

Exhibit 5: Tax Year 2010 Form 1120S Test Scenarios

Exhibit 6: Tax Year 2010 Form 1120-F Test Scenario

Exhibit 7: Tax Year 2010 Form 7004 Test Scenarios

EXHIBIT 3 - VALID EINS AND NAME CONTROLS

Table 1 Forms 1120/1120S

EIN	Name Control	Tax Period Ending Month	Form Type
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	GREA	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

EIN	Name Control	Tax Period Ending Month	Type of Extension
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

EIN	Name Control
11-0000600	RMNI
11-0000700	BANC

Table 4 Other Forms

EIN/SSN	Name Control
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 2010 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

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

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

ATTACHMENTS:
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
ItemizedOtherDecreasesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule

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

HEADER INFO: Non on the actual return

Multiple Software Packages Used: Yes

Originator:
EFIN: Self-select
Type: ERO
Practitioner PIN: 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: 01/25/11

Preparer:
Name: Johnny Appleseed
Email Address: johnny.appleseed@help.com
Date Prepared: 01/20/2011

Name Control: **HELP**

IP Address: **112.112.112.112**

IRS PAYMENT: **N/A**

***Schedule O additional information*:** 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.

Form 1120 Test Scenario 1

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

Attachment 1, F1120, Line 10, Other Income
(*ItemizedOtherIncomeSchedule*)

Income from Partnerships	375,018,745
TOTAL	**375,018,745**

Attachment 2, F1120, 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	112,203,275
TOTAL	**229,321,851**

Attachment 3, F1120, Sch A, Line 4, Additional Section 263A Costs
(*ItemizedAdditionalSection263ACostsSchedule)*

Administrative costs	19,676
TOTAL	**19,676**

Attachment 4, F1120, Sch A, Line 5, Other Costs
(*ItemizedOtherCostsSchedule)*

Allocation of Cost of Goods Sold	2,974
Cost of Service	50,804
TOTAL	**53,778**

Attachment 5, F1120, Sch L, Line 6(b) & (d), Other Current Assets
(*ItemizedOtherCurrentAssetsSchedule)*

	Beginning	**Ending**
Other Receivables		108,721
Pre-paid		-38,282
Unbilled Revenue	1,794,860	130,717
Other	4,477,350	5,000,000
TOTAL	**6,272,210**	**5,201,156**

Attachment 6, F1120, Sch L, Line 9(b) & (d), Other Investments
(*ItemizedOtherInvestmentsSchedule*)

	Beginning	**Ending**
Investments in Affiliates	1,170,917,682	1,230,810,633
TOTAL	**1,170,917,682**	**1,230,810,633**

Form 1120 Test Scenario 1

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

Attachment 7, F1120, Sch L, Line 18(b) & (d), Other Current Liabilities
(*ItemizedOtherCurrentLiabilitiesSchedule)*

	Beginning	Ending
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	219,144,766	181,956,145
TOTAL	**829,763,902**	**470,253,285**

Attachment 8, F1120, Sch L, Line 21(b) & (d), Other Liabilities
(*ItemizedOtherLiabilitiesSchedule*)

	Beginning	Ending
Deferred Compensation	962,818,384	1,173,826,771
TOTAL	**962,818,384**	**1,173,826,771**

Attachment 9, F1120, Sch M-2, Line 3, Other Increases
(*ItemizedOtherIncreasesSchedule*)

Miscellaneous Other Increases	1,804,817,786
TOTAL	**1,804,817,786**

Attachment 10, F1120, Sch M-2, Line 6, Other Decreases
(*ItemizedOtherDecreasesSchedule*)

Other Decreases	882,718,261
TOTAL	**882,718,261**

Attachment 11, Schedule M-3, Part III, Line 37, Other Expense Items with Differences
(*OtherExpenseDeductionItemsWithDifferencesSchedule)*

	a	b	c	d
	Expense per Income Statement	Temporary Difference	Permanent Difference	Deduction per Tax Return
Employee Benefits	10,149	0	-5,000	5,149
Property Tax	531,751	90,163	0	621,914
Legal and Professional	64,989,159	47,214,116	0	112,203,275
Salaries and Wages	6,764,571	0	-11,350	6,753,221
TOTAL	**72,295,630**	**47,304,279**	**-16,350**	**119,583,559**

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

U.S. Corporation Income Tax Return

For calendar year 2010 or tax year beginning _____, 2010, ending _____, 20 ____
▶ See separate instructions.

OMB No. 1545-0123
2010

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: Help For All, Inc.
Number, street, and room or suite no. If a P.O. box, see instructions.: 31 Any Street
City or town, state, and ZIP code: Anytown, MD 20901

B Employer identification number: 11-0000001
C Date incorporated: 5/30/1983
D Total assets (see instructions): $ 3,751,608,959

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

Income	1a	Gross receipts or sales	684,525	b Less returns and allowances	1c	684,525
	2	Cost of goods sold (Schedule A, line 8)			2	219,245
	3	Gross profit. Subtract line 2 from line 1c			3	465,280
	4	Dividends (Schedule C, line 19)			4	
	5	Interest			5	8,018,387
	6	Gross rents			6	265,386
	7	Gross royalties			7	
	8	Capital gain net income (attach Schedule D (Form 1120))			8	11,802,202
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	
	10	Other income (see instructions—attach schedule)			10	375,018,745
	11	**Total income.** Add lines 3 through 10 ▶			11	395,570,000
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4) ▶			12	1,000,000
	13	Salaries and wages (less employment credits)			13	6,753,221
	14	Repairs and maintenance			14	225,729
	15	Bad debts			15	
	16	Rents			16	
	17	Taxes and licenses			17	7,621,914
	18	Interest			18	2,716,219
	19	Charitable contributions			19	
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)			20	8,961,357
	21	Depletion			21	
	22	Advertising			22	
	23	Pension, profit-sharing, etc., plans			23	25,701
	24	Employee benefit programs			24	5,149
	25	Domestic production activities deduction (attach Form 8903)			25	
	26	Other deductions (attach schedule)			26	229,321,851
	27	**Total deductions.** Add lines 12 through 26 ▶			27	256,631,141
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	138,938,859
	29	**Less: a** Net operating loss deduction (see instructions)		29a		
		b Special deductions (Schedule C, line 20)		29b	29c	
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)			30	138,938,859
	31	**Total tax** (Schedule J, line 10)			31	48,611,751
	32a	2009 overpayment credited to 2010		32a		
	b	2010 estimated tax payments	48,650,000	32b		
	c	2010 refund applied for on Form 4466	( )	32c	d Bal ▶ 32d	48,650,000
	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 48,650,000
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			33	
	34	**Amount owed.** If line 32h is smaller than the total of lines 31 and 33, enter amount owed			34	
	35	**Overpayment.** If line 32h is larger than the total of lines 31 and 33, enter amount overpaid			35	38,249
	36	Enter amount from line 35 you want: **Credited to 2011 estimated tax ▶** 38,249	**Refunded ▶**		36	

DRAFT AS OF May 14, 2010

Sign Here

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

▶ Signature of officer _____ Date _____ ▶ Title _____

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 ☑	PTIN P11111111
Firm's name (or yours if self-employed), address, and ZIP code ▶	Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, TX 77287	EIN 11-0000011 Phone no. 512-555-1212	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q Form **1120** (2010)

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	**Total.** Add lines 1 through 5	6	313,921
7	Inventory at end of year	7	94,676
8	**Cost of goods sold.** 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	**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		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	**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 ▶			

DRAFT AS OF May 14, 2010

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 (d) Common	(e) Preferred	(f) Amount of compensation
1	Robert Fleece	123-45-6789	100 %	10 %	%	1,000,000
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	

2	Total compensation of officers	1,000,000
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	1,000,000

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☑				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			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	**Total credits.** 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: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach schedule)			9	
10	**Total tax.** Add lines 7 through 9. Enter here and on page 1, line 31			10	48,611,751

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: **a** ☐ Cash **b** ☑ Accrual **c** ☐ Other (specify) ▶		
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-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

DRAFT AS OF May 14, 2010

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. ▶ $ _____

14 If the corporation's total assets are more than $10 million, does the corporation have uncertain tax positions it is required to report (see instructions)? . . . . . ✔

If "Yes," complete and attach new Schedule UTP (Form 1120).

DRAFT AS OF May 14, 2010

Schedule L Balance Sheets per Books

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

DRAFT AS OF March 17, 2010

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): Tax-exempt interest $	
2	Federal income tax per books				
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	1,300,720,012	5	Distributions: a Cash	1,204,763,902
2	Net income (loss) per books	67,250,945		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	882,718,261
		1,804,817,786	7	Add lines 5 and 6	2,087,482,163
4	Add lines 1, 2, and 3	3,172,788,743	8	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

▶ **Attach to Form 1120.**
▶ **See instructions on page 2.**

OMB No. 1545-0123

Name: **Help For All, Inc.**

Employer identification number (EIN): **11-0000001**

DRAFT AS OF March 2, 2010

		Yes	No
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)(4)(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		✔

For Paperwork Reduction Act Notice, see the 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

2010

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	01/15/2010	12/15/2010	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	14	11,802,202

Note. *If losses exceed gains, see* ***Capital losses*** *in the instructions.*

DRAFT AS OF May 11, 2010

For Paperwork Reduction Act Notice, see the Instructions for Form 1120. Cat. No. 11460M **Schedule D (Form 1120) (2010)**

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.
▶ See instructions on page 2.

OMB No. 1545-0123

2010

Name: Help For All, Inc.

Employer identification number (EIN): 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
Games Anonymous	11-0000027	Corp	US	50%

DRAFT AS OF May 27, 2010

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

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

Cat. No. 52684S

Schedule G (Form 1120) 2010

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

2010

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 01012010 MM/DD/YYYY Ending 12312010 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 . . . . . .

DRAFT AS OF May 18, 2010

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 . .	4a	67,250,945
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	67,250,945

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
a	Included on Part I, line 4 . . . . . ▶	3,751,608,959	3,751,608,959
b	Removed on Part I, line 5 . . . . . ▶		
c	Removed on Part I, line 6 . . . . . ▶		
d	Included on Part I, line 7 . . . . . ▶		

Schedule M-3 (Form 1120) 2010

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 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				
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 37)	(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.

DRAFT AS OF May 18, 2010

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 group

Check 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				
31 Depreciation	8,033,864	927,493		8,961,357
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs (attach schedule)				
36 Section 118 exclusion (attach schedule)				
37 Other expense/deduction items with differences (attach schedule)	72,295,630	47,304,279	(16,350)	119,583,559
38 **Total expense/deduction items.** Combine lines 1 through 37. 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

DRAFT AS OF May 18, 2010

SCHEDULE O (Form 1120)

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

2010

Name: Help For All, Inc.

Employer identification number: 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.

DRAFT AS OF June 24, 2010

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** ☐ Elected by the component members of the group.
- **b** ☐ Required for the component members of the group.

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 for component members. Check the applicable box(es) (see instructions).

- **a** ☑ The corporation will determine its tax liability by applying the maximum tax rate imposed by 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 additional taxes for the group imposed by section 11(b)(1) .
- **c** ☐ The corporation has a short tax year that does not include December 31.

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				
			(c) 15%	(d) 25%	(e) 34%	(f) 35%	(g) **Total** (add columns (c) through (f))
1 Help For All, Inc.	11-0000001	201012	0	0	0	138,938,859	138,938,859
2 Games Anonymous	11-0000027	201012	0	0	0	50,385	50,385
3							
4							
5							
6							
7							
8							
9							
10							
Total						138,989,244	138,989,244

DRAFT AS OF June 24, 2010

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 Help for All, Inc.	0	0	0	48,628,601	0	0	48,628,601
2 Games Anonymous	0	0	0	17,635	0	0	17,635
3							
4							
5							
6							
7							
8							
9							
10							
Total	0	0	0	48,646,236	0	0	48,646,236

DRAFT AS OF June 24, 2010

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 Help For All, Inc. 50					
2 Games Anonymous 50	0	0	0	0	0
3					
4					
5					
6					
7					
8					
9					
10					
Total					

DRAFT AS OF June 24, 2010

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

2010

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.

1a	Investment credit (Form 3468, Part II only) (attach Form 3468)	1a		
b	RESERVED	1b		
c	Credit for increasing research activities (only from partnerships, S corporations, estates, and trusts)	1c		
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____)	1d		
e	Disabled access credit (Form 8826) (do not enter more than $5,000)	1e		
f	Renewable electricity production credit (Form 8835) (see instructions)	1f		
g	Indian employment credit (only from partnerships, S corporations, cooperatives, estates, and trusts)	1g		
h	Orphan drug credit (Form 8820)	1h		
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)	1i		
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than $500)	1j	500	
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____)	1k	5,000	
l	Biodiesel and renewable diesel fuels credit (only from partnerships, S corporations, cooperatives, estates, and trusts) (attach Form 8864)	1l		
m	Low sulfur diesel fuel production credit (Form 8896)	1m		
n	Distilled spirits credit (Form 8906)	1n		
o	Nonconventional source fuel credit (Form 8907)	1o		
p	Energy efficient home credit (only from partnerships and S corporations)	1p		
q	Energy efficient appliance credit (Form 8909)	1q		
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____)	1r		
s	Alternative fuel vehicle refueling property credit (Form 8911)	1s		
t	Credits for affected Midwestern disaster area employers (only from partnerships, S corporations, cooperatives, estates, and trusts)	1t		
u	Mine rescue team training credit (only from partnerships and S corporations)	1u		
v	Agricultural chemicals security credit (Form 8931) (do not enter more than $2 million)	1v	500	
w	Credit for employer differential wage payments (only from partnerships, S corporations, cooperatives, estates, and trusts)	1w	500	
x	Carbon dioxide sequestration credit (Form 8933)	1x	500	
y	Qualified plug-in electric drive motor vehicle credit (Form 8936)	1y		
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	1z		
aa	New hire retention credit (Form 5884-B)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
2	Add lines 1a through 1bb	2	7,000	
3	Passive activity credits included on line 2 (see instructions)	3		
4	Subtract line 3 from line 2	4	7,000	
5	Passive activity credits allowed for 2010 (see instructions)	5		
6	Carryforward of general business credit to 2010. See instructions for the schedule to attach	6		
7	Carryback of general business credit from 2011 (see instructions)	7		
8	**Current year credit.** Add lines 4 through 7	8	7,000	

DRAFT AS OF June 23, 2010

Part II Allowable Credit

9	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return • 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			9	48,628,601
10	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			10	0
11	Add lines 9 and 10			11	48,628,601
12a	Foreign tax credit	12a			
b	Personal credits from Form 1040 or 1040NR (see instructions)	12b			
c	Add lines 12a and 12b			12c	
13	**Net income tax.** Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a			13	48,628,601
14	**Net regular tax.** Subtract line 12c from line 9. If zero or less, enter -0-	14	48,628,601		
15	Enter 25% (.25) of the excess, if any, of line 14 over $25,000 (see instructions)	15	12,150,900		
16	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	16	27,297,641		
17	Enter the greater of line 15 or line 16			17	27,297,641
18a	Subtract line 17 from line 13. If zero or less, enter -0-			18a	21,330,960
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)			18b	
c	Add lines 18a and 18b			18c	21,330,960
19a	Enter the **smaller** of line 8 or line 18c			19a	7,000
	C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.				
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)			19b	7,000
c	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)			19c	0

DRAFT AS OF June 23, 2010

Part II **Allowable Credit (Continued)**

Note. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75% (see instructions)			20	
21	Enter the greater of line 15 or line 20			21	
22	Subtract line 21 from line 13. If zero or less, enter -0-			22	
23	Subtract line 19b from line 22. If zero or less, enter -0-			23	
24	Enter the amount from Form 8844, line 10 or line 12			24	
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24			25	0
26	Subtract line 15 from line 13. If zero or less, enter -0-			26	36,477,701
27	Add lines 19b and 25			27	7,000
28	Subtract line 27 from line 26. If zero or less, enter -0-			28	36,470,701
29a	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	29a			
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b	9,850		
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	29c			
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d			
e	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	29e			
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f			
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g			
h	Enter credit for small employer health insurance premiums from Form 8941, line 22 or line 24 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: _____)	29h			
30	Add lines 29a through 29h			30	9,850
31	Enter the **smaller** of line 28 or line 30			31	9,850
32	**Credit allowed for the current year.** 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 50 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b			32	16,850

DRAFT AS OF June 23, 2010

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

2010

Attachment Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Help For All, Inc.	Textile Mills	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 **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 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 2011. 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.)

DRAFT AS OF May 4, 2010

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	2,143,129

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 2010	17	6,299,741
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 ▶ ☐		

Section B—Assets Placed in Service During 2010 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		2,547,275	5	HY	200DB	509,455
c 7-year property						
d 10-year property						
e 15-year property		153,912	15	HY	150DB	7,696
f 20-year property		35,627	20	HY	150DB	1,336
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 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	**Total.** 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	8,961,357
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	103,951

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N Form **4562** (2010)

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.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **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.

DRAFT AS OF May 4, 2010

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** 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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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 **are not** 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," 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
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
From PTPS Flow Through					719,800
43 Amortization of costs that began before your 2010 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	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

2010

Name: Help For All, Inc.

Employer identification number: 11-0000001

Part I Alternative Minimum Tax Computation

DRAFT AS OF July 1, 2010

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

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12955I Form **4626** (2010)

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**

OMB No. 1545-0219

2010

Attachment Sequence No. **77**

Name(s) shown on return: **Help For All, Inc.**

Identifying number: **11-0000001**

1	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.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . . . $ 15,600 × 25% (.25)	**1a**	3,900
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ 14,875 × 40% (.40)	**1b**	5,950
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ ____ × 50% (.50)	**1c**	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	9,850
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts .	**3**	
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	**4**	9,850
5	Work opportunity credit included on line 4 from passive activities (see instructions)	**5**	
6	Subtract line 5 from line 4	**6**	9,850
7	Work opportunity credit allowed for 2010 from a passive activity (see instructions)	**7**	
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2009 of the New York Liberty Zone business employee credit	**8**	
9	Carryback of the work opportunity credit from 2011 (see instructions)	**9**	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b	**10**	9,850
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**11**	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b	**12**	

DRAFT AS OF May 13, 2010

General Instructions

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

What's New

- The work opportunity credit is scheduled to expire for employees who begin work after August 31, 2011.
- The targeted groups for certain unemployed veterans and disconnected youth are scheduled to expire for employees who begin work after 2010.
- The period for hiring a Hurricane Katrina employee is extended from a 4- to 5-year period beginning August 28, 2005.
- Qualified wages do not include first-year wages paid to or incurred for a qualified employee if you claim a social security tax exemption for wages paid to the employee after March 18, 2010, and before January 1, 2011, on your Employer's Tax Return (Form 941, etc.).

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone, renewal community, or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Form **8594**
(Rev. February 2006)
Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement
Under Section 1060

▶ Attach to your income tax return. ▶ See separate instructions.

OMB No. 1545-1021

Attachment Sequence No. **61**

Name as shown on return	Identifying number as shown on return
Help For All, Inc.	11-0000001

Check the box that identifies you:
☑ Purchaser ☐ Seller

Part I General Information

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

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	3 Total sales price (consideration)
10-22-2010	16,060,950

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	$ 16,060,950	$ 16,060,950
Total	$ 16,060,950	$ 16,060,950

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)

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.

7 Tax year and tax return form number with which the original Form 8594 and any supplemental statements were filed.

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	$		$

9 Reason(s) for increase or decrease. Attach additional sheets if more space is needed.

Form **8881**
(Rev. December 2006)
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: Help For All, Inc.

Identifying number: 11-0000001

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

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1m of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small employers use Form 8881 to claim the credit for qualified startup costs incurred in establishing or administering an eligible employer plan.

The credit is allowed under section 45E and is part of the general business credit. You may elect, however, to have section 45E not apply for the tax year the credit is available by not claiming it on your tax return for that year.

How To Figure the Credit

For an eligible small employer, the credit is 50% of the qualified startup costs paid or incurred during the tax year. The credit is limited to $500 per year for the first credit year and each of the following 2 tax years. No credit is allowed for any other tax year.

Eligible small employer. To be an eligible small employer, you must have had no more than 100 employees during the tax year preceding the first credit year who received at least $5,000 of compensation from you during that tax year. However, you are not an eligible small employer if, during the 3 tax years preceding the first credit year, you established or maintained a qualified employer plan with respect to which contributions were made, or benefits were accrued, for substantially the same employees as are in the new qualified employer plan. See section 45E(c) for rules for controlled groups and predecessor employers.

Qualified startup costs. Qualified startup costs are expenses paid or incurred in connection with: **(a)** establishing or administering an eligible employer plan; or **(b)** the retirement-related education of employees about the plan.

Eligible employer plan. An eligible employer plan is a qualified employer plan (as defined in section 4972(d)) with at least one employee eligible to participate who is not a highly compensated employee. All eligible employer plans of the same employer are treated as one eligible employer plan.

First credit year. The first credit year generally is your tax year that includes the date that the eligible employer plan becomes effective. However, you may elect to have the preceding tax year be the first credit year, and claim the credit for qualified startup costs paid or incurred during that tax year. For example, a calendar-year eligible small employer whose eligible plan is first effective on January 1, 2007, may elect to treat 2006 as the first credit year and claim the credit on its 2006 tax return for qualified startup costs incurred in 2006.

No Deduction Allowed for Credit Amount

You must reduce your otherwise allowable deduction for startup costs by the credit amount on line 2.

Controlled Groups

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)), all members of a group of businesses under common control (as defined in section 52(b)), and all members of an affiliated service group (as defined in section 414(m)), are treated as a single employer. As a member, compute your credit based on your proportionate share of qualified startup costs giving rise to the group's credit for small employer pension plan startup costs. Enter your share of the credit on line 2. Attach a statement showing how your share of the credit was figured, and write "See Attached" next to the entry space for line 2.

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 burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping . . . . . 5 hr., 58 min.
Learning about the law or the form . . . . . 53 min.
Preparing and sending the form to the IRS . . 1 hr., 1 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. See the instructions for the tax return with which this form is filed.

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: **Help For All, Inc.**

Identifying number: **11-0000001**

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

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1n of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

For details, see section 45F.

How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to $150,000 per tax year.

Qualified childcare expenditures are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
  1. Is to be used as part of a qualified childcare facility of the taxpayer,
  2. Is depreciable (or amortizable) property, and
  3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing increased compensation to employees with higher levels of childcare training; or
- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.

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

2010

Name of common parent: Help For All, Inc.

Employer identification number: 11-0000001

Name of subsidiary

Employer identification number

Draft as of 07/29/2010

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
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs		(19,676)		(19,676)
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences	(199,569)			(199,569)
8 **Total cost of goods sold.** 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** (2010)

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

Draft as of 07/29/2010

Form **8931**
(December 2010)
Department of the Treasury
Internal Revenue Service

Agricultural Chemicals Security Credit

▶ See instructions.
▶ Attach to your tax return.

OMB No. 1545-2122

Attachment Sequence No. **162**

Name shown on return: Help For All, Inc.

Identifying number: 11-0000001

			Facility (a)	Facility (b)	Facility (c)
1	Enter on the applicable line below the qualified agricultural chemicals security costs described (see instructions)				
a	Employee security training and background checks	1a	200	368	300
b	Limitation and prevention of access to controls of agricultural chemicals stored	1b			
c	Tagging, locking tank valves, and chemical additives to prevent theft or to render chemicals unfit for illegal use	1c			
d	Perimeter protection of agricultural chemicals	1d			
e	Installation of security lighting, cameras, recording equipment, and intrusion detection sensors	1e	200	300	300
f	Implementation of measures to increase computer or computer network security	1f			
g	Conducting a security vulnerability assessment	1g			
h	Implementing a site security plan	1h			
2	Total qualified agricultural chemicals security costs. Add the amounts in columns (a), (b), and (c) on lines 1a through 1h	2	400	668	600
3	Multiply the amounts in columns (a), (b), and (c) on line 2 by 30%	3	120	200	180
4	Maximum credit per facility. Subtract the total of the credits claimed for the facility in the 5 prior tax years from $100,000	4	99,070	99,635	98,680
5	Agricultural chemicals security credit. Enter the smaller of line 3 or line 4 for each facility. For additional facilities, see instructions	5	120	200	180

6	Add the amounts for all facilities on line 5	6	500
7	Credit from partnerships, S corporations, estates, and trusts	7	
8	Add lines 6 and 7. Enter the result, but not more than $2,000,000. Estates and trusts, go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the appropriate line of Form 3800 (e.g., line 1v of the 2010 Form 3800)	8	500
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9	
10	Estates and trusts, subtract line 9 from line 8. Report the credit on the appropriate line of Form 3800 (e.g., line 1v of the 2010 Form 3800)	10	

DRAFT AS OF May 12, 2010

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 37745A

Form **8931** (12-2010)

Form **8932**
(December 2008)
Department of the Treasury
Internal Revenue Service

Credit for Employer Differential Wage Payments

▶ **Attach to your tax return.**

OMB No. 1545-2126

Attachment Sequence No. **161**

Name(s) shown on return: Help For All, Inc.

Identifying number: 11-0000001

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

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

2010

Attachment Sequence No. **165**

Name(s) shown on return: **Help For All, Inc.**

Identifying number: **11-0000001**

Draft as of 07/26/2010

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.

1a	Metric tons captured and disposed of (see instructions)	25		
b	Enter the product of $20.00 multiplied by the inflation adjustment factor (see instructions)	20.00		
c	Multiply line 1a by line 1b		1c	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.

2a	Metric tons captured and used (see instructions)			
b	Enter the product of $10.00 multiplied by the inflation adjustment factor (see instructions)			
c	Multiply line 2a by line 2b		2c	
3	Carbon dioxide sequestration credit from partnerships and S corporations		3	
4	Add lines 1c, 2c, and 3. Partnerships and S corporations, report this amount on Schedule K, all others, report this amount on Form 3800, line 1x		4	500

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8933 to claim the carbon dioxide sequestration credit. The credit is allowed for qualified carbon dioxide that is captured and disposed of or captured, used, and disposed of by the taxpayer in secure geological storage. Only carbon dioxide captured and disposed of or used as a tertiary injectant within the United States or a U.S. possession is taken into account when figuring the credit. See *Definitions,* below.

For the purposes of this form, a partner in a partnership that has made a valid section 761(a) election will be considered the taxpayer. Partnerships with valid section 761(a) elections are not required to complete or file this form. Instead, the partner is required to complete and file this form in a manner commensurate with its undivided ownership interest in the qualified facility.

Taxpayers other than partnerships or S corporations whose only source of this credit is from those pass-through entities (other than a partnership with a valid 761(a) election) are not required to complete or file this form. Instead, report this credit directly on line 1x of Form 3800, General Business Credit.

How To Figure the Credit

Generally, the credit is $20 (adjusted for inflation, as described in *Inflation Adjustment,* below) per metric ton for 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.

Generally, the credit is $10 (adjusted for inflation, as described in *Inflation Adjustment,* below) per metric ton for 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.

For the purpose of calculating the credit, a metric ton of carbon dioxide includes only the contained weight of the carbon dioxide. The weight of any other substances, such as water or impurities, is not included in the calculation.

Inflation Adjustment

For 2010, the $20 and $10 rates are adjusted by multiplying them by an inflation adjustment factor of 1.0118. For 2010, the product of $20.00 multiplied by the inflation adjustment factor is $20.24. For 2010, the product of $10.00 multiplied by the inflation adjustment factor is $10.12. For more details, see Notice 2010-xx, 2010-xx I.R.B. xxx, available at *www.irs.gov/irb/2010-xx_IRB/arxx.html.*

Definitions

Qualified Carbon Dioxide

Qualified carbon dioxide is carbon dioxide captured after October 3, 2008, from an industrial source that:

- Would otherwise be released into the atmosphere as industrial emission of greenhouse gas, and
- Is measured at the source of capture and verified at the point of disposal or injection.

Qualified carbon dioxide also includes the initial deposit of captured carbon dioxide used as a tertiary injectant. However, it does not include carbon dioxide that is re-captured, recycled, or otherwise re-injected as part of the enhanced oil and natural gas recovery process.

Qualified carbon dioxide does not include carbon dioxide that is captured and sequestered in a project to the extent required under an agreement executed with the IRS under the qualifying advanced coal project program of section 48A or the qualifying gasification project program of section 48B.

Qualified Facility

A qualified facility is any industrial facility that is owned by the taxpayer where carbon capture equipment is placed in service and that captures at least 500,000 metric tons of carbon dioxide during the tax year.

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 2010, or tax year beginning , 2010, ending , 20

OMB No. 1545-1866

2010

Name of corporation: **Help For All, Inc.**

Employer identification number: **11-0000001**

Draft as of 08/04/2010

Part I Tax Return Information (Whole dollars only)

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

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 2010 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 2010 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; if rejected, the reason(s) for the rejection; and four characters from the entity information on the tax return (name control) that are required for electronic returns processing. 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 Executive 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-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.

ERO's Use Only

ERO's signature	Date	Check if also paid preparer ☑	Check if self-employed ☑	ERO's SSN or PTIN: P11111111
Firm's name (or yours if self-employed), address, and ZIP code: Electronic Tax Filers, Inc.			EIN	11-0000011
100 Efile Drive, Anytown, TX 71231			Phone no.	512-555-1212

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.

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self- employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 33331U Form **8453-C** (2010)

Form 1120 Test Scenario 2

Hide 'N Seek Foods, Inc. **11-0000002**

FORM 1120 TEST SCENARIO 2

FORMS REQUIRED: 1120 (4), Sch D (1120) (3), 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, 8916-A (4)

ATTACHMENTS:
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263AcostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesShedule
ItemizedOtherDeductionsSchedule2
NonincludibleForeignEntitySchedule
AdjustmentToEliminateTransactionBetweenEntitiesSchedule
PartnershipInterestSchedule
OtherIncomeLossItemsWithDifferenceSchedule
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 **Practioner 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**: 01/25/11
Preparer:	**Name:** Johnny Appleseed **Date Prepared:** 01/20/11
DIRECT DEPOSIT:	**Name of Institution:** Last Savings Bank **RTN:** 012456778 **ACCT #:** 1111-22-3456 **Type of Account:** Checking
IP Address:	112.112.112.112

Hide 'N Seek Foods, Inc. 11-0000002

Attachment 1, F1120, 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	50,559,438	-59,869	220,747	50,398,560
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
TOTAL	**50,053,700**	**-475,221**	**220,747**	**50,308,174**

Attachment 2, F1120, 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	
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		19,555
Supplies	2,152,100	2,059,062	7,848	85,190
Freigh	311,622	234,432		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	2,747	23,297
Outside Prof. Service	5,320,705	4,799,006	-2,747	524,446
Data Processing	798	798		
Prototype Development (SW)	753	753		
Royalties	6,748			6,748
Inter-Department Charges	3,401,546	3,400,480		1,066
Consulting Fees	9,939,000	9,939,000		
Miscellaneous other Deductions	11,483,141	10,627,885	53,667	801,589
Amortization	2,417,956	2,082,606		335,350
TOTAL	**55,481,163**	**52,982,935**	**100,753**	**2,397,475**

Attachment 3, F1120, 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		-102,798

Attachment 4, F1120, 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		3,687,894
Property Taxes	1,959,787	1,170,806		788,981
Employee Benefits	2,339,176	1,738,644		600,532
Travel/lodging	12,586,226	8,747,935		3,838,291
Miscellaneous	-35,605,365	-35,897,829	216,041	76,423
Depreciation	17,936,732	15,593,967		2,342,765
TOTAL	**17,714,999**	**6,164,072**	**216,041**	**11,334,886**

Form 1120 Test Scenario 2

Hide ‘N Seek Foods, Inc. 11-0000002

Attachment 5, F1120, Schedule L, Line 6(b) & (d), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

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

Attachment 6, F1120, Schedule L, Line 9(b) & (d), Other Investments (ItemizedOtherInvestmentsSchedule)

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

Attachment 7, F1120, 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
TOTAL	**25,320,662**	**147,597,496**	**28,107,508**	**-150,384,342**
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
TOTAL	**39,650,087**	**206,170,017**	**36,839,838**	**-203,359,768**

Form 1120 Test Scenario 2

Hide ‘N Seek Foods, Inc. 11-0000002

Attachment 8, F1120, 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		11,583
Interest	20,639,889	20,639,889		
Miscellaneous	11,156,099	9,963,077	874,126	318,896
TOTAL	**47,235,461**	**43,118,783**	**1,800,434**	**2,316,244**
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		4,801,653
Interest	25,741,862	25,741,862		
Miscellaneous	9,846,476	56,870,089	946,679	-47,970,292
TOTAL	**56,200,717**	**95,672,392**	**1,801,000**	**-41,272,675**

Attachment 9, F1120, 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		
Miscellaneous	327,729	205,424	122,305	
TOTAL	**2,039,040**	**1,916,735**	**122,305**	**0**
END OF TAX YEAR				
Deferred Income Tax	-525,689	-525,689		
Miscellaneous	256,314		256,314	
TOTAL	**-269,375**	**-525,689**	**256,314**	**0**

Attachment 10, F1120, Schedule M-2, Line 3, Other Increase (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 1, Line 5a, Net Income from Nonincludible Foreign Entities (NonincludibleForeignEntitySchedule)

Corporation Name	Net Income
Foreign Corp 1	1,908,841
Foreign Corp 2	395,200
TOTAL	**2,304,041**

Form 1120 Test Scenario 2

Hide 'N Seek Foods, Inc. 11-0000002

Attachment 12, Schedule M-3, Part 1, Line 5b, Net Loss from Nonincludible Foreign Entities (NonincludibleForeignEntitySchedule)

Corporation Name	Foreign Corp 3
Net Loss	-105,264

Attachment 13, F1120, Schedule M-3, Part 1, Line 8, Adjustment to Eliminations of Transaction Between Entities (AdjustmentToEliminateTransactionBetweenEntitiesSchedule)

$37,895 paid to Foreign Corp. #3

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 Stmt	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
Income Loss per Income Stmt	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 Stmt	59,338,000
Temporary Difference	(8,920,870)
Permanent Difference	0
Income Loss Per Tax Return	50,417,130
TOTAL CONSOLIDATED	
Income Loss per Income Stmt	**59,338,000**
Temporary Difference	**(8,778,562)**
Permanent Difference	**0**
Income Loss Per Tax Return	**50,559,438**

Form 1120 Test Scenario 2

Hide ‘N Seek Foods, Inc. 11-0000002

Attachment 15, Schedule M-3 (Consolidated), Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
Exchange Gain/Loss Realized	**1,710,800**	**(4,032,268)**		**(2,321,468)**

Attachment 16, Schedule M-3 (Consolidated), Part III, Line 37, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
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
TOTAL	**58,867,541**	**(11,144,414)**		**47,723,127**

Attachment 17, Schedule M-3 (Hide 'N Seek Foods, Inc), Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
Exchange Gain/Loss Realized	**977,052**	**(3,206,156)**		**(2,229,104)**

Attachment 18, Schedule M-3 (Hide 'N Seek Foods, Inc), Part III, Line 37, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
Salaries and Wages	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 Reserves	4,911,989	(112,983)		4,799,006
Legal and Professional	10,518,447	109,438		10,627,885
TOTAL	**44,494,588**	**180,942**		**44,675,530**

Attachment 19, Schedule M-3 (Acme Food Corp), Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
Exchange Gain/Loss Realized	**725,904**	**(818,268)**		**(92,364)**

Attachment 20, Schedule M-3 (Acme Food Corp), Part III, Line 37, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
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
TOTAL	**18,213,515**	**(15,219,405)**		**2,994,110**

Form 1120 Test Scenario 2

Hide 'N Seek Foods, Inc. 11-0000002

Attachment 21, Schedule M-3 (The Greek Playhouse), Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
Exchange Gain/Loss Realized	**7,844**	**(7,844)**		**0**

Attachment 22, Schedule M-3 (The Greek Playhouse), Part III, Line 37, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
Legal and Professional	(3,840,562)	3,894,049		53,487
TOTAL	**(3,840,562)**	**3,894,049**		**53,487**

Attachment 23, F5471 (Foreign Corp #3), Box B, Category of Filer Checkboxes (Category3FilerStatement)

Amount of Indebtedness	Foreign Corp #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, F5471, Sch C, Line 16, Other Deductions (ItemizedOtherDeductionsSchedule2)

Foreign Corporation #1		
Line		Amount
16	Managerial Services	1,448,935

Attachment 25, F5471, 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, F5471, Sch F, Line 12(a) & (b), Other Assets (ItemizedOtherAssetsSchedule)

Foreign Corporation #2		
Line		Amount
12a	Intercompany Receivable	4,000,000
12b	Intercompany Receivable	4,000,000

Hide 'N Seek Foods, Inc. 11-0000002

FORM 1120 TEST SCENARIO 2

FORMS REQUIRED: 1120 (4), Sch D (1120) (3), 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, 8916-A (4)

ATTACHMENTS:
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263AcostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesShedule
ItemizedOtherDeductionsSchedule2
NonincludibleForeignEntitySchedule
AdjustmentToEliminateTransactionBetweenEntitiesSchedule
PartnershipInterestSchedule
OtherIncomeLossItemsWithDifferenceSchedule
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 **Practioner 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**: 01/25/11
Preparer:	**Name:** Johnny Appleseed **Date Prepared:** 01/20/11
DIRECT DEPOSIT:	**Name of Institution:** Last Savings Bank **RTN:** 012456778 **ACCT #:** 1111-22-3456 **Type of Account:** Checking

Form 1120 Test Scenario 2

Hide 'N Seek Foods, Inc. 11-0000002

Attachment 1, F1120, 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	50,559,438	-59,869	220,747	50,398,560
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
TOTAL	**50,053,700**	**-475,221**	**220,747**	**50,308,174**

Attachment 2, F1120, 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	
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		19,555
Supplies	2,152,100	2,059,062	7,848	85,190
Freigh	311,622	234,432		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	2,747	23,297
Outside Prof. Service	5,320,705	4,799,006	-2,747	524,446
Data Processing	798	798		
Prototype Development (SW)	753	753		
Royalties	6,748			6,748
Inter-Department Charges	3,401,546	3,400,480		1,066
Consulting Fees	9,939,000	9,939,000		
Miscellaneous other Deductions	11,483,141	10,627,885	53,667	801,589
Amortization	2,417,956	2,082,606		335,350
TOTAL	**55,481,163**	**52,982,935**	**100,753**	**2,397,475**

Attachment 3, F1120, 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		-102,798

Attachment 4, F1120, 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		3,687,894
Property Taxes	1,959,787	1,170,806		788,981
Employee Benefits	2,339,176	1,738,644		600,532
Travel/lodging	12,586,226	8,747,935		3,838,291
Miscellaneous	-35,605,365	-35,897,829	216,041	76,423
Depreciation	17,936,732	15,593,967		2,342,765
TOTAL	**17,714,999**	**6,164,072**	**216,041**	**11,334,886**

Form 1120 Test Scenario 2

Hide ‘N Seek Foods, Inc. 11-0000002

Attachment 5, F1120, Schedule L, Line 6(b) & (d), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

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

Attachment 6, F1120, Schedule L, Line 9(b) & (d), Other Investments (ItemizedOtherInvestmentsSchedule)

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

Attachment 7, F1120, 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
TOTAL	**25,320,662**	**147,597,496**	**28,107,508**	**-150,384,342**
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
TOTAL	**39,650,087**	**206,170,017**	**36,839,838**	**-203,359,768**

Form 1120 Test Scenario 2

Hide ‘N Seek Foods, Inc. 11-0000002

Attachment 8, F1120, 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		11,583
Interest	20,639,889	20,639,889		
Miscellaneous	11,156,099	9,963,077	874,126	318,896
TOTAL	**47,235,461**	**43,118,783**	**1,800,434**	**2,316,244**
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		4,801,653
Interest	25,741,862	25,741,862		
Miscellaneous	9,846,476	56,870,089	946,679	-47,970,292
TOTAL	**56,200,717**	**95,672,392**	**1,801,000**	**-41,272,675**

Attachment 9, F1120, 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		
Miscellaneous	327,729	205,424	122,305	
TOTAL	**2,039,040**	**1,916,735**	**122,305**	**0**
END OF TAX YEAR				
Deferred Income Tax	-525,689	-525,689		
Miscellaneous	256,314		256,314	
TOTAL	**-269,375**	**-525,689**	**256,314**	**0**

Attachment 10, F1120, Schedule M-2, Line 3, Other Increase (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 1, Line 5a, Net Income from Nonincludible Foreign Entities (NonincludibleForeignEntitySchedule)

Corporation Name	Net Income
Foreign Corp 1	1,908,841
Foreign Corp 2	395,200
TOTAL	**2,304,041**

Form 1120 Test Scenario 2

Hide 'N Seek Foods, Inc. 11-0000002

Attachment 12, Schedule M-3, Part 1, Line 5b, Net Loss from Nonincludible Foreign Entities (NonincludibleForeignEntitySchedule)

Corporation Name	Foreign Corp 3
Net Loss	-105,264

Attachment 13, F1120, Schedule M-3, Part 1, Line 8, Adjustment to Eliminations of Transaction Between Entities (AdjustmentToEliminateTransactionBetweenEntitiesSchedule)

$37,895 paid to Foreign Corp. #3

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 Stmt	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
Income Loss per Income Stmt	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 Stmt	59,338,000
Temporary Difference	(8,920,870)
Permanent Difference	0
Income Loss Per Tax Return	50,417,130
TOTAL CONSOLIDATED	
Income Loss per Income Stmt	**59,338,000**
Temporary Difference	**(8,759,992)**
Permanent Difference	**0**
Income Loss Per Tax Return	**50,578,008**

Form 1120 Test Scenario 2

Hide 'N Seek Foods, Inc. 11-0000002

Attachment 15, Schedule M-3 (Consolidated), Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
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)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
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
TOTAL	**58,867,541**	**(11,144,414)**		**47,723,127**

Attachment 17, Schedule M-3 (Hide 'N Seek Foods, Inc), Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
Exchange Gain/Loss Realized	**977,052**	**(3,206,156)**		**(2,229,104)**

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

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
Salaries and Wages	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 Reserves	4,911,989	(112,983)		4,799,006
Legal and Professional	10,518,447	109,438		10,627,885
TOTAL	**44,494,588**	**180,942**		**44,675,530**

Attachment 19, Schedule M-3 (Acme Food Corp), Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
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)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
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
TOTAL	**18,213,515**	**(15,219,405)**		**2,994,110**

Form 1120 Test Scenario 2

Hide 'N Seek Foods, Inc. 11-0000002

Attachment 21, Schedule M-3 (The Greek Playhouse), Part II, Line 25, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
Exchange Gain/Loss Realized	7,844	(7,844)		0

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

	Per Income Statement	Temporary Differences	Permanent Differences	Per Tax Return
Legal and Professional	(3,840,562)	3,894,049		53,487
TOTAL	**(3,840,562)**	**3,894,049**		**53,487**

Attachment 23, F5471 (Foreign Corp #3), Box B, Category of Filer Checkboxes (Category3FilerStatement)

Amount of Indebtedness	Foreign Corp #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, F5471, Sch C, Line 16, Other Deductions (ItemizedOtherDeductionsSchedule2)

Foreign Corporation #1		
Line		Amount
16	Managerial Services	1,448,935

Attachment 25, F5471, 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, F5471, Sch F, Line 12(a) & (b), Other Assets (ItemizedOtherAssetsSchedule)

Foreign Corporation #2		
Line		Amount
12a	Intercompany Receivable	4,000,000
12b	Intercompany Receivable	4,000,000

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

U.S. Corporation Income Tax Return

For calendar year 2010 or tax year beginning _____, 2010, ending _____, 20 ____
▶ See separate instructions.

OMB No. 1545-0123
2010

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: Hide 'N Seek Foods, Inc.
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

B Employer identification number: 11-0000002
C Date incorporated: 06/15/1979
D Total assets (see instructions): $ 860,788,175

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

Income	1a	Gross receipts or sales	496,482,805	b Less returns and allowances	60,233,606	c Bal ▶ 1c	436,249,199
	2	Cost of goods sold (Schedule A, line 8)				2	287,440,463
	3	Gross profit. Subtract line 2 from line 1c				3	148,808,736
	4	Dividends (Schedule C, line 19)				4	2,304,041
	5	Interest				5	2,948,781
	6	Gross rents				6	6,132,695
	7	Gross royalties				7	2,707,354
	8	Capital gain net income (attach Schedule D (Form 1120))				8	428,512
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)				9	530,308
	10	Other income (see instructions—attach schedule)				10	50,053,700
	11	**Total income.** Add lines 3 through 10 ▶				11	213,914,127
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4) ▶				12	3,563,291
	13	Salaries and wages (less employment credits)				13	30,986,825
	14	Repairs and maintenance				14	598,092
	15	Bad debts				15	378,768
	16	Rents				16	3,473,590
	17	Taxes and licenses				17	5,726,524
	18	Interest				18	21,434,718
	19	Charitable contributions				19	148,769
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)				20	1,656,534
	21	Depletion				21	
	22	Advertising				22	1,870,199
	23	Pension, profit-sharing, etc., plans				23	2,227,414
	24	Employee benefit programs				24	3,289,542
	25	Domestic production activities deduction (attach Form 8903)				25	
	26	Other deductions (attach schedule)				26	55,481,163
	27	**Total deductions.** Add lines 12 through 26 ▶				27	130,835,429
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11				28	83,078,698
	29	**Less: a** Net operating loss deduction (see instructions)			29a		
		b Special deductions (Schedule C, line 20)			29b	29c	
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)				30	83,078,698
	31	**Total tax** (Schedule J, line 10)				31	17,867,507
	32a	2009 overpayment credited to 2010	32a	232,650			
	b	2010 estimated tax payments	32b	20,000,000			
	c	2010 refund applied for on Form 4466	32c	( )	d Bal ▶ 32d	20,232,650	
	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	20,232,650
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐				33	
	34	**Amount owed.** If line 32h is smaller than the total of lines 31 and 33, enter amount owed				34	
	35	**Overpayment.** If line 32h is larger than the total of lines 31 and 33, enter amount overpaid				35	2,365,143
	36	Enter amount from line 35 you want: **Credited to 2011 estimated tax ▶** 1,000,000			**Refunded ▶**	36	1,365,143

DRAFT AS OF May 14, 2010

Sign Here

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

▶ Signature of officer _____ Date _____ ▶ Title _____

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 ☑	PTIN P000000001
Firm's name (or yours if self-employed), address, and ZIP code ▶	Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, TX 75231	EIN 11-0000011 Phone no. 512-555-1212	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q Form **1120** (2010)

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	**Total.** Add lines 1 through 5	6	418,677,919
7	Inventory at end of year	7	131,237,456
8	**Cost of goods sold.** 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 ☐ 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	**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		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)	2,304,041		
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 ▶	2,304,041		
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

DRAFT AS OF May 14, 2010

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 (d) Common	(e) Preferred	(f) Amount of compensation
1 Doug Doe	999-06-0016	100 %	10 %	%	1,294,635
Jane Doe	999-06-0017	100 %	10 %	%	1,009,528
Tom Doe	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)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			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	**Total credits.** 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: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach schedule)			9	
10	**Total tax.** Add lines 7 through 9. Enter here and on page 1, line 31			10	17,867,507

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: **a** ☐ Cash **b** ☑ Accrual **c** ☐ Other (specify) ▶		
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
Foreign Corp. #1		Uruguay	100%
Foreign Corp. #2		U.K.	100%
Foreign Corp. #3		Canada	64%

DRAFT AS OF May 14, 2010

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
Playground Partnership	11-0000025	US	65%
Card Shark Partnership	11-0000026	US	75%
Game Over Partnership	11-0000027	US	55%

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. ▶ $ _____

14 If the corporation's total assets are more than $10 million, does the corporation have uncertain tax positions it is required to report (see instructions)? . . . . . ✔

If "Yes," complete and attach new Schedule UTP (Form 1120).

DRAFT AS OF May 14, 2010

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
	Assets	(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	(3,429,116)	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	Total assets		696,315,452		860,788,175
	Liabilities and Shareholders' Equity				
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	Total liabilities and shareholders' equity		696,315,452		860,788,175

DRAFT AS OF March 1, 2016

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): Tax-exempt interest $	
2	Federal income tax per books				
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	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

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

U.S. Corporation Income Tax Return

For calendar year 2010 or tax year beginning _____, 2010, ending _____, 20 ____
▶ See separate instructions.

OMB No. 1545-0123
2010

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: Hide 'N Seek Foods, Inc.
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

B Employer identification number: 11-0000002
C Date incorporated: 6/15/1979
D Total assets (see instructions): $ 754,199,365

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

Income	1a	Gross receipts or sales	471,548,828	b Less returns and allowances	60,233,606	c Bal ▶ 1c	411,315,222
	2	Cost of goods sold (Schedule A, line 8)				2	265,912,650
	3	Gross profit. Subtract line 2 from line 1c				3	145,402,572
	4	Dividends (Schedule C, line 19)				4	2,304,041
	5	Interest				5	1,221,456
	6	Gross rents				6	5,016,831
	7	Gross royalties				7	2,707,354
	8	Capital gain net income (attach Schedule D (Form 1120))				8	207,765
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)				9	528,161
	10	Other income (see instructions—attach schedule)				10	(475,221)
	11	**Total income.** Add lines 3 through 10 ▶				11	156,912,959
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4) ▶				12	3,563,291
	13	Salaries and wages (less employment credits)				13	28,833,991
	14	Repairs and maintenance				14	560,968
	15	Bad debts				15	374,049
	16	Rents				16	3,044,789
	17	Taxes and licenses				17	4,174,822
	18	Interest				18	21,413,314
	19	Charitable contributions				19	117,353
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)				20	1,469,944
	21	Depletion				21	
	22	Advertising				22	1,837,525
	23	Pension, profit-sharing, etc., plans				23	2,006,997
	24	Employee benefit programs				24	3,120,938
	25	Domestic production activities deduction (attach Form 8903)				25	
	26	Other deductions (attach schedule)				26	52,982,935
	27	**Total deductions.** Add lines 12 through 26 ▶				27	123,500,916
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11				28	33,412,043
	29	**Less: a** Net operating loss deduction (see instructions)			29a		
		b Special deductions (Schedule C, line 20)			29b	29c	
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)				30	33,412,043
	31	**Total tax** (Schedule J, line 10)				31	
	32a	2009 overpayment credited to 2010			32a		
	b	2010 estimated tax payments			32b		
	c	2010 refund applied for on Form 4466			32c ( )	d Bal ▶ 32d	
	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
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐				33	
	34	**Amount owed.** If line 32h is smaller than the total of lines 31 and 33, enter amount owed				34	
	35	**Overpayment.** If line 32h is larger than the total of lines 31 and 33, enter amount overpaid				35	
	36	Enter amount from line 35 you want: **Credited to 2011 estimated tax ▶**			**Refunded ▶**	36	

DRAFT AS OF May 14, 2010

Sign Here

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

▶ Signature of officer _____ Date _____ ▶ Title _____

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 ☐	PTIN P000000001
Firm's name (or yours if self-employed), address, and ZIP code ▶	Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, TX 75231	EIN 11-0000011 Phone no. 512-555-1212	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q Form **1120** (2010)

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	91,068,584
2	Purchases	2	231,620,008
3	Cost of labor	3	59,613,767
4	Additional section 263A costs (attach schedule)	4	(20,000)
5	Other costs (attach schedule)	5	6,164,072
6	**Total.** Add lines 1 through 5	6	388,446,431
7	Inventory at end of year	7	122,533,781
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on page 1, line 2	8	265,912,650

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	**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		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)	2,304,041		
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 ▶	2,304,041		
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

DRAFT AS OF May 14, 2010

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 (d) Common	(e) Preferred	(f) Amount of compensation
1	Doug Doe	999-06-0016	100 %	10 %	%	1,294,635
	Jane Doe	999-06-0017	100 %	10 %	%	1,009,528
	Tom Doe	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)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			2	
3	Alternative minimum tax (attach Form 4626)			3	
4	Add lines 2 and 3			4	
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			
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	
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach schedule)			9	
10	**Total tax.** Add lines 7 through 9. Enter here and on page 1, line 31			10	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: **a** ☐ Cash **b** ☑ Accrual **c** ☐ Other (specify) ▶		
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 ▶ Hide 'N Seek Foods Inc. 11-0000002		
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 Corp. #1		Uruguay	100%
Foreign Corp. #2		U. K.	100%
Foreign Corp. #3		Canada	64%

DRAFT AS OF May 14, 2010

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
Playground Partnership	11-0000025	US	65%
Card Shark Partnership	11-0000026	US	75%
Game Over Partnership	11-0000027	US	55%

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. ▶ $ _____

14 If the corporation's total assets are more than $10 million, does the corporation have uncertain tax positions it is required to report (see instructions)? . . . . . ✔

If "Yes," complete and attach new Schedule UTP (Form 1120).

DRAFT AS OF May 14, 2010

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash		1,007,632		(656,358)
2a	Trade notes and accounts receivable	61,338,984		77,847,052	
b	Less allowance for bad debts	(3,456,187)	57,882,797	(3,257,116)	74,589,936
3	Inventories		91,068,584		122,533,781
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)		43,419,099		43,204,385
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)		215,395,809		238,370,653
10a	Buildings and other depreciable assets	149,325,880		171,069,482	
b	Less accumulated depreciation	(107,763,377)	41,562,503	(110,024,100)	61,045,382
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)		2,866,974		2,878,699
13a	Intangible assets (amortizable only)	217,580		6,776,830	
b	Less accumulated amortization	(217,580)	0	(713,960)	6,062,870
14	Other assets (attach schedule)		147,597,496		206,170,017
15	Total assets		600,800,894		754,199,365
	Liabilities and Shareholders' Equity				
16	Accounts payable		15,395,065		23,566,145
17	Mortgages, notes, bonds payable in less than 1 year		44,590,755		39,504,569
18	Other current liabilities (attach schedule)		43,118,783		95,672,392
19	Loans from shareholders				266,363,796
20	Mortgages, notes, bonds payable in 1 year or more		214,114,169		(525,689)
21	Other liabilities (attach schedule)		1,916,735		
22	Capital stock: a Preferred stock			39,747,663	
	b Common stock	39,588,269	39,588,269	272,285,866	312,033,529
23	Additional paid-in capital		268,468,748		
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated		(26,391,630)		25,286,234
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		( )		(7,701,611)
28	Total liabilities and shareholders' equity		600,800,894		754,199,365

DRAFT AS OF March 2016

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): Tax-exempt interest $	
2	Federal income tax per books				
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	(26,391,630)	5	Distributions: a Cash	
2	Net income (loss) per books	41,417,930		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
		10,259,934	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	25,286,234	8	Balance at end of year (line 4 less line 7)	25,286,234

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

U.S. Corporation Income Tax Return

For calendar year 2010 or tax year beginning _____, 2010, ending _____, 20 ____
▶ See separate instructions.

OMB No. 1545-0123
2010

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: The Greek Playhouse
Number, street, and room or suite no. If a P.O. box, see instructions.: 60 Any Street
City or town, state, and ZIP code: Anytown, TX 78621

B Employer identification number: 11-0000012
C Date incorporated: 06/15/1979
D Total assets (see instructions): $ 47,724,050

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

Income	1a	Gross receipts or sales	530,446	b Less returns and allowances	1c	530,446
	2	Cost of goods sold (Schedule A, line 8)			2	315,431
	3	Gross profit. Subtract line 2 from line 1c			3	215,015
	4	Dividends (Schedule C, line 19)			4	
	5	Interest			5	
	6	Gross rents			6	
	7	Gross royalties			7	
	8	Capital gain net income (attach Schedule D (Form 1120))			8	220,747
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	2,147
	10	Other income (see instructions—attach schedule)			10	220,747
	11	**Total income.** Add lines 3 through 10 ▶			11	658,656
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4) ▶			12	
	13	Salaries and wages (less employment credits)			13	128,917
	14	Repairs and maintenance			14	1,568
	15	Bad debts			15	
	16	Rents			16	7,150
	17	Taxes and licenses			17	
	18	Interest			18	2,142
	19	Charitable contributions			19	15,602
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)			20	7,603
	21	Depletion			21	
	22	Advertising			22	1,943
	23	Pension, profit-sharing, etc., plans			23	
	24	Employee benefit programs			24	
	25	Domestic production activities deduction (attach Form 8903)			25	
	26	Other deductions (attach schedule)			26	100,753
	27	**Total deductions.** Add lines 12 through 26 ▶			27	265,678
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	392,978
	29	**Less: a** Net operating loss deduction (see instructions)		29a		
		b Special deductions (Schedule C, line 20)		29b	29c	
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)			30	392,978
	31	**Total tax** (Schedule J, line 10)			31	
	32a	2009 overpayment credited to 2010		32a		
	b	2010 estimated tax payments		32b		
	c	2010 refund applied for on Form 4466		32c ( ) d Bal ▶	32d	
	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
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			33	
	34	**Amount owed.** If line 32h is smaller than the total of lines 31 and 33, enter amount owed			34	
	35	**Overpayment.** If line 32h is larger than the total of lines 31 and 33, enter amount overpaid			35	
	36	Enter amount from line 35 you want: **Credited to 2011 estimated tax ▶**		**Refunded ▶**	36	

DRAFT AS OF May 14, 2010

Sign Here

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

▶ Signature of officer _____ Date _____ ▶ Title _____

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 ☐	PTIN P000000001
Firm's name (or yours if self-employed), address, and ZIP code ▶	Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, TX 75231	EIN 11-0000011 Phone no. 512-555-1212	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q Form **1120** (2010)

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	0
2	Purchases	2	159,895
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	216,041
6	**Total.** Add lines 1 through 5	6	375,936
7	Inventory at end of year	7	60,505
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on page 1, line 2	8	315,431

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	**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		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	**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 ▶			

DRAFT AS OF May 14, 2010

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 (d) Common	(e) Preferred	(f) Amount of compensation
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)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			2	
3	Alternative minimum tax (attach Form 4626)			3	
4	Add lines 2 and 3			4	
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			
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	
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach schedule)			9	
10	**Total tax.** Add lines 7 through 9. Enter here and on page 1, line 31			10	0

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: **a** ☐ Cash **b** ☑ Accrual **c** ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ 711100		
b	Business activity ▶ Performing Arts Company		
c	Product or service ▶		
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 ▶ Hide 'N Seek Foods Inc. 11-0000002		
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

DRAFT AS OF May 14, 2010

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. ▶ $ _____

14 If the corporation's total assets are more than $10 million, does the corporation have uncertain tax positions it is required to report (see instructions)? . . . . . ✔

If "Yes," complete and attach new Schedule UTP (Form 1120).

DRAFT AS OF May 14, 2010

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash		1,000		212,850
2a	Trade notes and accounts receivable	42,165		259,054	
b	Less allowance for bad debts	( )	42,165	(25,000)	234,054
3	Inventories		54,176		60,505
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)		1,522,051		91,179
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)		2,629,421		9,960,169
10a	Buildings and other depreciable assets	4,019,637		4,020,785	
b	Less accumulated depreciation	(3,867,420)	152,217	(3,875,213)	145,572
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)		179,883		179,883
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Other assets (attach schedule)		28,107,508		36,839,838
15	Total assets		32,688,421		47,724,050
	Liabilities and Shareholders' Equity				
16	Accounts payable		6,871,682		5,984,391
17	Mortgages, notes, bonds payable in less than 1 year		966,049		17,341,428
18	Other current liabilities (attach schedule)		1,800,434		1,801,000
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		1,925,982		1,902,064
21	Other liabilities (attach schedule)		122,305		256,314
22	Capital stock: a Preferred stock				
	b Common stock	242,495	242,495	242,495	242,495
23	Additional paid-in capital		8,025,437		8,025,437
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated		12,734,037		12,170,921
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		( )		( )
28	Total liabilities and shareholders' equity		32,688,421		47,724,050

DRAFT AS OF March 11, 2016

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): Tax-exempt interest $	
2	Federal income tax per books				
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	12,734,037	5	Distributions: a Cash	
2	Net income (loss) per books	2,608,349		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
		(3,171,465)	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	12,170,921	8	Balance at end of year (line 4 less line 7)	12,170,921

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

U.S. Corporation Income Tax Return

For calendar year 2010 or tax year beginning _____, 2010, ending _____, 20 ____
▶ See separate instructions.

OMB No. 1545-0123
2010

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: Acme Food Corp.
Number, street, and room or suite no. If a P.O. box, see instructions.: 61 Any Street
City or town, state, and ZIP code: Anytown, TX 78621

B Employer identification number: 11-0000013
C Date incorporated: 06/15/1979
D Total assets (see instructions): $ 58,864,760

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

Income	1a	Gross receipts or sales	24,403,531	b Less returns and allowances	c Bal ▶ 1c	24,403,531
	2	Cost of goods sold (Schedule A, line 8)			2	21,212,382
	3	Gross profit. Subtract line 2 from line 1c			3	3,191,149
	4	Dividends (Schedule C, line 19)			4	
	5	Interest			5	1,727,325
	6	Gross rents			6	1,115,864
	7	Gross royalties			7	
	8	Capital gain net income (attach Schedule D (Form 1120))			8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	
	10	Other income (see instructions—attach schedule)			10	50,308,174
	11	**Total income.** Add lines 3 through 10 ▶			11	56,342,512
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4) ▶			12	
	13	Salaries and wages (less employment credits)			13	2,023,917
	14	Repairs and maintenance			14	35,556
	15	Bad debts			15	4,719
	16	Rents			16	421,651
	17	Taxes and licenses			17	1,551,702
	18	Interest			18	19,262
	19	Charitable contributions			19	15,814
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)			20	178,987
	21	Depletion			21	
	22	Advertising			22	30,731
	23	Pension, profit-sharing, etc., plans			23	220,417
	24	Employee benefit programs			24	168,604
	25	Domestic production activities deduction (attach Form 8903)			25	
	26	Other deductions (attach schedule)			26	2,397,475
	27	**Total deductions.** Add lines 12 through 26 ▶			27	7,068,835
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	49,273,677
	29	**Less:** a Net operating loss deduction (see instructions)		29a		
		b Special deductions (Schedule C, line 20)		29b	29c	
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)			30	49,273,677
	31	**Total tax** (Schedule J, line 10)			31	
	32a	2009 overpayment credited to 2010		32a		
	b	2010 estimated tax payments		32b		
	c	2010 refund applied for on Form 4466		32c ( )	d Bal ▶ 32d	
	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
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			33	
	34	**Amount owed.** If line 32h is smaller than the total of lines 31 and 33, enter amount owed			34	
	35	**Overpayment.** If line 32h is larger than the total of lines 31 and 33, enter amount overpaid			35	
	36	Enter amount from line 35 you want: **Credited to 2011 estimated tax ▶**		**Refunded ▶**	36	

DRAFT AS OF May 14, 2010

Sign Here

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

▶ Signature of officer _____ Date _____ ▶ Title _____

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 ☑	PTIN P000000001
Firm's name (or yours if self-employed), address, and ZIP code ▶ Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, TX 75231		EIN 11-0000011	Phone no. 512-555-1212

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q Form **1120** (2010)

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	5,377,521
2	Purchases	2	8,946,471
3	Cost of labor	3	4,299,472
4	Additional section 263A costs (attach schedule)	4	(102,798)
5	Other costs (attach schedule)	5	11,334,886
6	**Total.** Add lines 1 through 5	6	29,855,552
7	Inventory at end of year	7	8,643,170
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on page 1, line 2	8	21,212,382

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	**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		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	**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 ▶			

DRAFT AS OF May 14, 2010

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 (d) Common	(e) Preferred	(f) Amount of compensation
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)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			2	
3	Alternative minimum tax (attach Form 4626)			3	
4	Add lines 2 and 3			4	
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			
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	
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach schedule)			9	
10	**Total tax.** Add lines 7 through 9. Enter here and on page 1, line 31			10	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: **a** ☐ Cash **b** ☑ Accrual **c** ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ 111900		
b	Business activity ▶ Crop Production		
c	Product or service ▶		
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 ▶ Hide 'N Seek Foods Inc. 11-0000002		
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

DRAFT AS OF May 14, 2010

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. ▶ $ _____

14 If the corporation's total assets are more than $10 million, does the corporation have uncertain tax positions it is required to report (see instructions)? . . . . . ✔

If "Yes," complete and attach new Schedule UTP (Form 1120).

DRAFT AS OF May 14, 2010

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash		391,497		(640,975)
2a	Trade notes and accounts receivable	6,124,433		9,903,841	
b	Less allowance for bad debts	(108,896)	6,015,537	(147,000)	9,756,841
3	Inventories		5,323,345		8,643,170
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)		13,243,250		(25,823,010)
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)		173,784,943		252,505,099
10a	Buildings and other depreciable assets	12,321,275		16,639,023	
b	Less accumulated depreciation	(2,397,053)	9,924,222	(3,764,235)	12,874,788
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	9,432,341		10,370,000	
b	Less accumulated amortization	(4,904,656)	4,527,685	(5,461,385)	4,908,615
14	Other assets (attach schedule)		(150,384,342)		(203,359,768)
15	Total assets		62,826,137		58,864,760
	Liabilities and Shareholders' Equity				
16	Accounts payable		(4,529,750)		(2,745,532)
17	Mortgages, notes, bonds payable in less than 1 year				1,052,681
18	Other current liabilities (attach schedule)		2,316,244		(41,272,675)
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				396,699
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock	325,614	325,614	325,614	325,614
23	Additional paid-in capital		2,460,815		2,460,815
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated		62,253,214		98,647,158
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		( )		( )
28	Total liabilities and shareholders' equity		62,826,137		58,864,760

DRAFT AS OF March 1, 2016

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): Tax-exempt interest $	
2	Federal income tax per books				
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	62,253,214	5	Distributions: a Cash	
2	Net income (loss) per books	36,198,427		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
		195,517	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	98,647,158	8	Balance at end of year (line 4 less line 7)	98,647,158

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

2010

Name: Hide 'N Seek Foods, Inc. - Consolidated

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	09/15/2010	359,183	255,300	103,883

DRAFT AS OF May 11, 2010

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	428,512

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	428,512
14	Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	14	428,512

Note. *If losses exceed gains, see* ***Capital losses*** *in the instructions.*

For Paperwork Reduction Act Notice, see the Instructions for Form 1120. Cat. No. 11460M **Schedule D (Form 1120) (2010)**

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

2010

Name: Hide 'N Seek Foods, Inc.

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	Stock	04/17/2004	09/15/2010	359,183	255,300	103,883

DRAFT AS OF May 11, 2010

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	207,765

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	207,765
14	Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	14	207,765

Note. *If losses exceed gains, see* ***Capital losses*** *in the instructions.*

For Paperwork Reduction Act Notice, see the Instructions for Form 1120. Cat. No. 11460M **Schedule D (Form 1120) (2010)**

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

2010

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))
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 Partnership					220,747

DRAFT AS OF May 11, 2010

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	220,747

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	220,747
14	Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	14	220,747

Note. *If losses exceed gains, see* ***Capital losses*** *in the instructions.*

For Paperwork Reduction Act Notice, see the Instructions for Form 1120. Cat. No. 11460M **Schedule D (Form 1120) (2010)**

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.
▶ See instructions on page 2.

OMB No. 1545-0123

2010

Name: Hide 'N Seek Foods, Inc

Employer identification number (EIN): 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	Corporation	US	50%

DRAFT AS OF
May 27, 2010

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

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

Cat. No. 52684S

Schedule G (Form 1120) 2010

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

2010

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 01/01/2010 Ending 12/31/2010

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 . . . HIDSK

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . 959959959

DRAFT AS OF May 18, 2010

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	82,461,378
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	(2,304,041)
b	Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	105,264
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	(37,895)
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	80,224,706

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

Schedule M-3 (Form 1120) 2010

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	(8,778,562)		50,559,438
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				
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 **Total income (loss) items.** Combine lines 1 through 25	(215,960,734)	(17,290,778)	39,914	(233,211,598)
27 **Total expense/deduction items** (from Part III, line 37)	(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 **Reconciliation totals.** 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.

DRAFT AS OF May 18, 2010

Schedule M-3 (Form 1120) 2010

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)

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 Research and development costs (attach schedule)				
36 Section 118 exclusion (attach schedule)				
37 Other expense/deduction items with differences (attach schedule)	58,867,541	(11,144,414)		47,723,127
38 **Total expense/deduction items.** Combine lines 1 through 37. 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

DRAFT AS OF May 18, 2010

Schedule M-3 (Form 1120) 2010

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): 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)

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		(59,869)		(59,869)
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)	1,221,456			1,221,456
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (attach Form 8916-A)	(256,751,409)	(9,161,241)		(265,912,650)
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	(43,256)		43,256	
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				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		528,161		528,161
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)	977,052	(3,206,156)		(2,229,104)
26 **Total income (loss) items.** Combine lines 1 through 25	(254,596,157)	(9,387,299)	43,256	(263,940,200)
27 **Total expense/deduction items** (from Part III, line 37)	(85,001,618)	(1,678,423)	3,046,579	(83,633,462)
28 Other items with no differences	380,985,708			380,985,708
29a Mixed groups, see instructions. All others, combine lines 26 through 28	41,387,930	(11,065,722)	3,089,835	33,412,043
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 **Reconciliation totals.** Combine lines 29a through 29c	41,387,930	(11,065,722)	3,089,835	33,412,043

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.

DRAFT AS OF May 18, 2010

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): 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	Research and development costs (attach schedule)				
36	Section 118 exclusion (attach schedule)				
37	Other expense/deduction items with differences (attach schedule)	44,494,588	180,942		44,675,530
38	**Total expense/deduction items.** Combine lines 1 through 37. 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

DRAFT AS OF May 18, 2010

Schedule M-3 (Form 1120) 2010 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 group
Check if a sub-consolidated: **(6)** ☐ 1120 group **(7)** ☐ 1120 eliminations

Name of subsidiary (if consolidated return): **The 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)

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		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 **Total income (loss) items.** Combine lines 1 through 25	(969,863)	879,473	(2,147)	(92,537)
27 **Total expense/deduction items** (from Part III, line 37)	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 **Reconciliation totals.** 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.

DRAFT AS OF May 18, 2010

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): The Greek Playhouse

Employer identification number: 11-0000012

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	502,343		(502,343)	
2 U.S. deferred income tax expense	(4,565)		4,565	
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)	2,142			2,142
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment	74,715		(72,246)	2,469
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	(212)		15,814	15,602
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	(8,288)	8,288		
29 Section 198 environmental remediation costs				
30 Depletion				
31 Depreciation	2,286	5,317		7,603
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs (attach schedule)				
36 Section 118 exclusion (attach schedule)				
37 Other expense/deduction items with differences (attach schedule)	(3,840,562)	3,894,049		53,487
38 **Total expense/deduction items.** Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	(3,272,141)	3,907,654	(554,210)	81,303

DRAFT AS OF May 18, 2010

Schedule M-3 (Form 1120) 2010

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 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	59,338,000	(8,939,440)		50,398,560
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				
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 **Total income (loss) items.** Combine lines 1 through 25	39,605,286	(8,782,952)	(1,195)	30,821,139
27 **Total expense/deduction items** (from Part III, line 37)	(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 **Reconciliation totals.** 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.

DRAFT AS OF May 18, 2010

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 Research and development costs (attach schedule)				
36 Section 118 exclusion (attach schedule)				
37 Other expense/deduction items with differences (attach schedule)	18,213,515	(15,219,405)		2,994,110
38 **Total expense/deduction items.** Combine lines 1 through 37. 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

DRAFT AS OF May 18, 2010

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

2010

Name: **Hide 'N Seek Foods, Inc.**

Employer identification number (EIN) **11-0000002**

Draft as of 07/23/2010

Foreign Operations Information

		Yes	No
1a	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 **Form 8858,** Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return ▶		
2	Enter the number of **Forms 8865**, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶		
3	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.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)	✔	
	If "Yes," attach **Form 5471**, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.		
b	Enter the number of Forms 5471 attached to the tax return ▶ 3		
5	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 **Form 3520**, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a	At any time during the 2010 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 **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts.		
b	If "Yes," enter the name of the foreign country ▶		
7a	Is the corporation claiming the extraterritorial income exclusion?		✔
	If "Yes," attach a separate **Form 8873**, Extraterritorial Income Exclusion, for **each** transaction or group of transactions.		
b	Enter the number of Forms 8873 attached to the tax return ▶		
c	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of **all** Forms 8873 attached to the tax return ▶ $		

Form **851**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Affiliations Schedule

▶ **File with each consolidated income tax return.**

For tax year ending 12/31 , 2010

OMB No. 1545-0025

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

Employer identification number: 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
1	Common parent corporation		10,000,000	
2	Subsidiary corporations: The Greek Playhouse, 60 Any Street, Anytown, TX 78621	11-0000012	5,132,650	
3	Acme Food Corp., 61 Any Street, Anytown, TX 78621	11-0000013	5,100,000	
4				
5				
6				
7				
8				
9				
10				
	Totals (Must equal amounts shown on the consolidated tax return.) . ▶		20,232,650	

DRAFT AS OF June 28, 2010

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? Yes	No	Stock holdings at beginning of year: Number of shares	Percent of voting power	Percent of value	Owned by corporation no.
1	Common parent corporation Food Manufacturing	311900						
2	Subsidiary corporations: Performing Arts Company	711100		✔	100	100 %	100 %	
3	Crop Production	111900		✔	100	100 %	100 %	
4						%	%	
5						%	%	
6						%	%	
7						%	%	
8						%	%	
9						%	%	
10						%	%	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16880G

Form **851** (Rev. 12-2010)

Part III Changes in Stock Holdings During the Tax Year

Corp. No.	Name of corporation	Shareholder of Corporation 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
2	The Greek Playhouse	1	11/15/10	1,000		100 %	100 %
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%

DRAFT AS OF June 28, 2010

(c) If any transaction listed above caused a transfer of a share of subsidiary stock (defined to include dispositions and deconsolidations), did the share's basis exceed its value at the time of the transfer? See instructions . . . . . ☐ **Yes** ☑ **No**

(d) Did any share of subsidiary stock become worthless within the meaning of section 165 (taking into account the provisions of Regulations section 1.1502-80(c)) during the taxable year? See instructions . . . . ☐ **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.

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

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

DRAFT AS OF June 28, 2010

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 the percentages to enter in columns (a), (b), and (c).

Corp. No.	Name of corporation	**(a)** Percent of value	**(b)** Percent of outstanding voting stock	**(c)** Percent of voting power
		%	%	%
		%	%	%
		%	%	%
		%	%	%

Corp. No.	**(d)** Provide a description of any arrangement.

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 10 , or other tax year beginning , 20 and ending , 20

Name	Employer identification number
The Greek Playhouse	11 0000012

Number, street, and room or suite no.
60 Any Street

City or town, state, and ZIP code
Anytown, TX 78621

Name of parent corporation	Employer identification number
Hide 'N Seek Foods, Inc.	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.

Cat. No. 17228S Form **1122** (Rev. 12-2003)

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

2010

Attachment Sequence No. 67

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Hide 'N Seek Foods, Inc - Consolidated	Food Manufacturing	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 **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 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 2011. 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.)

DRAFT AS OF May 4, 2010

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	11,051,564
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 2010	17	4,538,703
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 ▶ ☐		

Section B—Assets Placed in Service During 2010 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		19,997,007	5	HY	200DB	4,002,999
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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 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	**Total.** 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	19,593,266
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	89,913

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N Form **4562** (2010)

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.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **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	
30 Total business/investment miles driven during the year (**do not** 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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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?												

DRAFT AS OF May 4, 2010

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**
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," 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
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
Misc Intangibles	01/01/2010	12,089,780	197	60 months	2,417,956
43 Amortization of costs that began before your 2010 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	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

2010

Attachment Sequence No. 67

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Hide 'N Seek Foods, Inc	Food Manufacturing	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 **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 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 2011. 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.)

DRAFT AS OF May 4, 2010

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	10,163,988
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 2010	17	2,900,522
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 ▶ ☐		

Section B—Assets Placed in Service During 2010 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		19,986,212	5	HY	200DB	3,999,401
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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 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	**Total.** 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	17,063,911
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	68,255

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N Form **4562** (2010)

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.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **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	
30 Total business/investment miles driven during the year (**do not** 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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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?												

DRAFT AS OF May 4, 2010

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**
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," 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
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
Misc Intangibles	01/01/2010	10,413,030	197	60 months	2,082,606
43 Amortization of costs that began before your 2010 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	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

2010

Attachment Sequence No. 67

Name(s) shown on return	Business or activity to which this form relates	Identifying number
The Greek Playhouse	Performing Arts	11-0000012

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 **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 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 2011. 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.)

DRAFT AS OF May 4, 2010

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 2010	17	4,005
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 ▶ ☐		

Section B—Assets Placed in Service During 2010 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		10,795	5	HY	200DB	3,598
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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 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	**Total.** 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	7,603
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** (2010)

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.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **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.

DRAFT AS OF May 4, 2010

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** 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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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 **are not** 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," 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
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
43 Amortization of costs that began before your 2010 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

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

2010

Attachment Sequence No. 67

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Acme Food Corp.	Crop Production	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 **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 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 2011. 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.)

DRAFT AS OF May 4, 2010

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	887,576
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 2010	17	1,634,176
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 ▶ ☐		

Section B—Assets Placed in Service During 2010 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 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	**Total.** 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	2,521,752
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	21,658

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N Form **4562** (2010)

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.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **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.

DRAFT AS OF May 4, 2010

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** 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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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 **are not** 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," 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
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
Misc Intangibles	01/01/2010	1,676,750	197	60 months	335,350
43 Amortization of costs that began before your 2010 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	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

2010

Name: Hide 'N Seek Foods, Inc.

Employer identification number: 11-0000002

Part I Alternative Minimum Tax Computation

DRAFT AS OF July 1, 2010

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

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12955I Form **4626** (2010)

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

2010

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 2010 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

3	Gain, if any, from Form 4684, line 43	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft.	6	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	106,029
	Partnerships (except electing large 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 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.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	2,147
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)	9	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):

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

DRAFT AS OF May 17, 2010

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I Form **4797** (2010)

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	various
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	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 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	3,228,699			
b Enter the **smaller** of line 24 or 25a	25b	528,161			
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 is not 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 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 **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	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		

DRAFT AS OF May 17, 2010

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

2010

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 2010 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 JKL & PTR						103,882

3	Gain, if any, from Form 4684, line 43	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft.	6	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	103,882
	Partnerships (except electing large 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 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.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	
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)	9	

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):

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

DRAFT AS OF May 17, 2010

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I Form **4797** (2010)

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	various
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	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 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	3,228,699			
b Enter the **smaller** of line 24 or 25a	25b	528,161			
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 is not 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 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 **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	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		

DRAFT AS OF May 17, 2010

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

2010

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 2010 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 from XYZ Ptr						2,147

3	Gain, if any, from Form 4684, line 43	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft.	6	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	2,147
	Partnerships (except electing large 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 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.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	2,147
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)	9	0

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):

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

DRAFT AS OF May 17, 2010

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I Form **4797** (2010)

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 (**Note:** *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 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
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 is not 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 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 **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	
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		

DRAFT AS OF May 17, 2010

Form **5471**

(Rev. December 2007)

Department of the Treasury
Internal Revenue Service

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

▶ **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 10, and ending 12/31, 20 10

OMB No. 1545-0704

Attachment Sequence No. **121**

Name of person filing this return: Hide 'N Seek Foods, Inc

A Identifying number: 11-0000002

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address): 32 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, TX 77287

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 10, and ending 12/31, 20 10

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 Corp. #1
65 Any Street
Anytown, Uruguay

b Employer identification number, if any:

c Country under whose laws incorporated: Uruguay

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
06/05/1989	Uruguay	111900	Crop Production	Uruguayan Peso

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:

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:
Uruguay Accounting Department
64 Any Street, Anytown, TX 75668

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
Common	5,000	5,000

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. **Note:** *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)
Hide 'N Seek Foods, Inc. 32 Any Street, Anytown, TX 77287 11-0000002	Common	5,000	5,000	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	30,219,984	3,357,776
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9	30,219,984	3,357,776
Deductions	10	Compensation not deducted elsewhere	10		
	11a	Rents	11a		
	b	Royalties and license fees	11b		
	12	Interest	12		
	13	Depreciation not deducted elsewhere	13		
	14	Depletion	14		
	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15		
	16	Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes)	16	13,040,415	1,448,935
	17	Total deductions (add lines 10 through 16)	17	13,040,415	1,448,935
Net Income	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	17,179,569	1,908,841
	19	Extraordinary items and prior period adjustments (see instructions)	19		
	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
	21	Current year net income or (loss) per books (combine lines 18 through 20)	21		

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

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	17,179,569
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	**Net Additions**	**Net Subtractions**		
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	17,179,569
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			5b	
c	Combine lines 5a and 5b			5c	17,179,569
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	1,908,841

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)	1	1,908,841
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	1,908,841
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 Corp. #1**

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	
1 Balance at beginning of year	7,137,000				7,137,000	14,274,000
2a Current year E&P	17,179,569					
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a **or** line 1 minus line 2b)	24,316,569					
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year	17,179,569				17,179,569	
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					24,316,569	
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	7,137,000					
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	7,137,000				24,316,569	31,453,569

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

▶ **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 Corp. #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	1,448,935				
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	1,448,935				
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					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471. Cat. No. 49963O **Schedule M (Form 5471)** (Rev. 12-2007)

Form **5471**

(Rev. December 2007)

Department of the Treasury
Internal Revenue Service

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

▶ **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 10, and ending 12/31, 20 10

OMB No. 1545-0704

Attachment Sequence No. **121**

Name of person filing this return: Hide 'N Seek Foods, Inc

A Identifying number: 11-0000002

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address): 32 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, TX 77287

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 10, and ending 12/31, 20 10

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 Corp. #2
65 Any Street
Anytown, United Kingdom

b Employer identification number, if any:

c Country under whose laws incorporated: United Kingdom

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
05/13/1973	United Kingdom	522110	Financing	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:
John Doe
55 Any Street
Anytown, United Kingdom

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
Common	1,000	1,000
Common	24,998,400	24,998,400

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. **Note:** *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)
Hide 'N Seek Foods, Inc. 32 Any Street, Anytown, TX 77287 11-0000002	Common	1,000	1,000	100
	Common	24,998,400	24,998,400	

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	2,766,400	395,200
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9	2,766,400	395,200
Deductions	10	Compensation not deducted elsewhere	10		
	11a	Rents	11a		
	b	Royalties and license fees	11b		
	12	Interest	12		
	13	Depreciation not deducted elsewhere	13		
	14	Depletion	14		
	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15		
	16	Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes)	16		
	17	Total deductions (add lines 10 through 16)	17		
Net Income	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	2,766,400	395,200
	19	Extraordinary items and prior period adjustments (see instructions)	19		
	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
	21	Current year net income or (loss) per books (combine lines 18 through 20)	21	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
1	U.S.			
2				
3				
4				
5				
6				
7				
8	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
1	Cash	1		395,200
2a	Trade notes and accounts receivable	2a		
b	Less allowance for bad debts	2b	( )	( )
3	Inventories	3		
4	Other current assets (attach schedule)	4		
5	Loans to shareholders and other related persons	5		
6	Investment in subsidiaries (attach schedule)	6		
7	Other investments (attach schedule)	7		
8a	Buildings and other depreciable assets	8a		
b	Less accumulated depreciation	8b	( )	( )
9a	Depletable assets	9a		
b	Less accumulated depletion	9b	( )	( )
10	Land (net of any amortization)	10		
11	Intangible assets:			
a	Goodwill	11a		
b	Organization costs	11b		
c	Patents, trademarks, and other intangible assets	11c		
d	Less accumulated amortization for lines 11a, b, and c	11d	( )	( )
12	Other assets (attach schedule)	12	4,000,000	4,000,000
13	Total assets	13	4,000,000	4,395,200
	Liabilities and Shareholders' Equity			
14	Accounts payable	14	195,846	195,846
15	Other current liabilities (attach schedule)	15		
16	Loans from shareholders and other related persons	16		
17	Other liabilities (attach schedule)	17		
18	Capital stock:			
a	Preferred stock	18a		
b	Common stock	18b	2,500,156	2,500,156
19	Paid-in or capital surplus (attach reconciliation)	19		
20	Retained earnings	20	1,303,998	1,699,198
21	Less cost of treasury stock	21	( )	( )
22	Total liabilities and shareholders' equity	22	4,000,000	4,395,200

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):	Net Additions	Net Subtractions		
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.

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 Corp. #2**

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	
1 Balance at beginning of year	9,127,986					9,127,986
2a Current year E&P	2,766,400					
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a **or** line 1 minus line 2b)	11,894,386					
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year	2,766,400				2,766,400	
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					2,766,400	
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	9,127,986					
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	9,127,986				2,766,400	11,894,386

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

▶ **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 Corp. #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	395,200				
11 Premiums received for insurance or reinsurance					
12 Add lines 1 through 11	395,200				
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					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471. Cat. No. 49963O **Schedule M (Form 5471)** (Rev. 12-2007)

Form **5471**

(Rev. December 2007)

Department of the Treasury
Internal Revenue Service

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

▶ **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 10 , and ending 12/31 , 20 10

OMB No. 1545-0704

Attachment Sequence No. **121**

Name of person filing this return: Hide 'N Seek Foods, Inc

A Identifying number: 11-0000002

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address): 32 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, TX 77287

C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period 64 %

Filer's tax year beginning 01/01 , 20 10 , and ending 12/31 , 20 10

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 Corp. #3
65 Any Street
Anytown, Uruguay

b Employer identification number, if any:

c Country under whose laws incorporated: Canada

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
09/30/2004	Canada	522110	Financing	Canadian 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

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
Uruguay Accounting Department 54
44 Any Street
Anytown, TX 75668

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
Common	0	640

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. **Note:** *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)
Hide 'N Seek Foods, Inc. 32 Any Street, Anytown, TX 77287 11-0000002	Common	0	640	64

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		
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9		
Deductions	10	Compensation not deducted elsewhere	10	114,663	80,264
	11a	Rents	11a	35,714	25,000
	b	Royalties and license fees	11b		
	12	Interest	12		
	13	Depreciation not deducted elsewhere	13		
	14	Depletion	14		
	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15		
	16	Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes)	16		
	17	Total deductions (add lines 10 through 16)	17	150,377	105,264
Net Income	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	(150,377)	(105,264)
	19	Extraordinary items and prior period adjustments (see instructions)	19		
	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
	21	Current year net income or (loss) per books (combine lines 18 through 20)	21	(150,377)	(105,264)

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

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):	**Net Additions**	**Net Subtractions**		
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 Corp. #3**

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

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

▶ **Attach to Form 5471. See Instructions for Form 5471.**

OMB No. 1545-0704

Name of person filing Form 5471: Hide 'N Seek Foo

Identifying number: 11-0000002

Name of foreign corporation: Foreign Corp. #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	105,165				
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions					

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

Cat. No. 49963O **Schedule M (Form 5471)** (Rev. 12-2007)

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

▶ **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 Corp. #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: (1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
Hide 'N Seek Foods, Inc. **32 Any Street, Anytown, TX 77287** **11-0000002**	**1120**	**09/15/2011**	**OSPC**	

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
Hide 'N Seek Foods, Inc.	**Common**	**10/16/2010**	**Stock Purchase**	**640**		

For Paperwork Reduction Act Notice, see the Instructions for Form 5471. Cat. No. 61200O **Schedule O (Form 5471)** (Rev. 12-2005)

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

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).

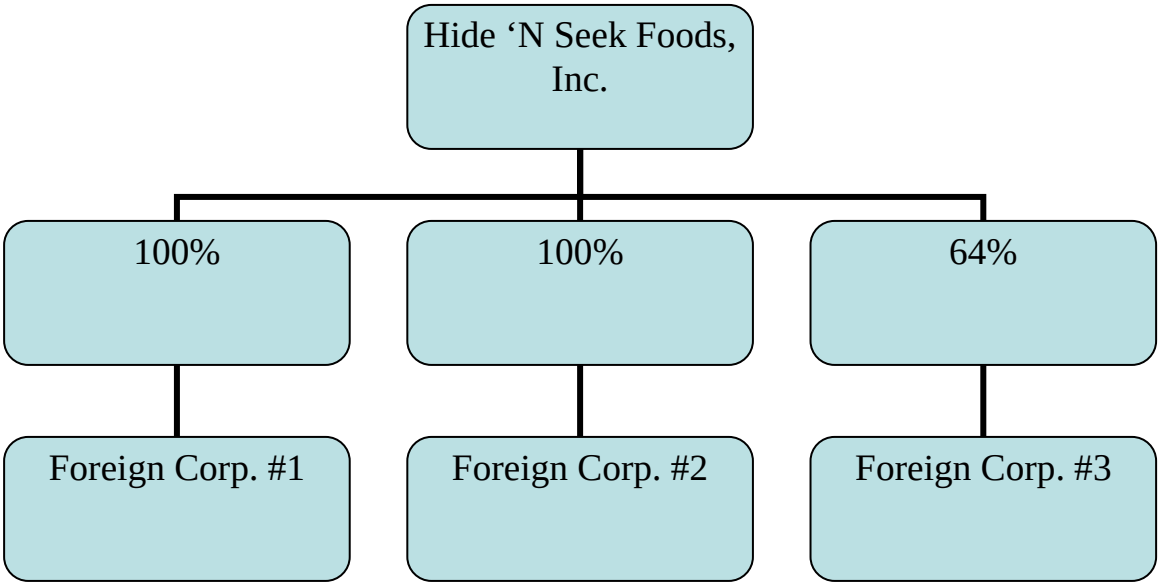
(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ▶

(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).

Form 1120 Test Scenario 2

Hide ‘N Seek Foods, Inc. 11-0000002
Foreign Corp. #3

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



Form **8050**
(December 2009)
Department of the Treasury
Internal Revenue Service

Direct Deposit of Corporate Tax Refund

▶ **Attach to Form 1120 or 1120S.**

OMB No. 1545-1762

Name of corporation (as shown on tax return)	**Employer identification number**
Hide 'N Seek Foods, Inc.	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	2	-	3	4	5	6					

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

☑ Checking ☐ Savings

General Instructions

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

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 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,*** *Electronic 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 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 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

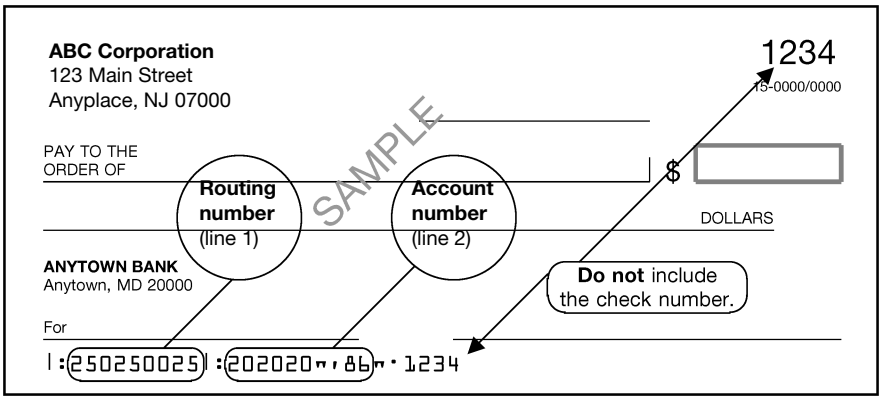
We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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



Note. The routing and account numbers may be in different places on the corporation's check.

Form **8827**

Department of the Treasury
Internal Revenue Service

Credit for Prior Year Minimum Tax—Corporations

▶ **Attach to the corporation's tax return.**

OMB No. 1545-1257

2010

Name: Hide 'N Seek Foods, Inc.

Employer identification number: 11-0000002

1	Alternative minimum tax (AMT) for 2009. Enter the amount from line 14 of the 2009 Form 4626	1	9,485,794	
2	Minimum tax credit carryforward from 2009. Enter the amount from line 9 of the 2009 Form 8827	2	5,390,162	
3	Enter any 2009 unallowed qualified electric vehicle credit (see instructions)	3		
4	Add lines 1, 2, and 3	4	14,875,956	
5	Enter the corporation's 2010 regular income tax liability minus allowable tax credits (see instructions)	5	29,077,544	
6	Is the corporation a "small corporation" exempt from the AMT for 2010 (see instructions)? • **Yes.** Enter 25% of the excess of line 5 over $25,000. If line 5 is $25,000 or less, enter -0- • **No.** Complete Form 4626 for 2010 and enter the tentative minimum tax from line 12	6	17,867,507	
7a	Subtract line 6 from line 5. If zero or less, enter -0-	7a	11,210,037	
b	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	7b		
c	Add lines 7a and 7b	7c	11,210,037	
8a	Enter the **smaller** of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	11,210,037	
b	**Current year minimum tax credit.** 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 the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	11,210,037	
c	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)	8c		
9	**Minimum tax credit carryforward to 2011.** Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	3,665,919	

DRAFT AS OF July 16, 2010

Instructions

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

What's New

The election to claim a refundable credit for certain unused minimum tax credits in lieu of the special depreciation allowance for qualified property has been extended to certain property placed in service in 2009 and 2010. See the instructions for line 7b.

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2009,
- A minimum tax credit carryforward from 2009 to 2010, or
- A qualified electric vehicle credit not allowed for 2009 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2009 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2010 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, lines 5a through 5c, from the amount on Schedule J, line 2).

Line 6

See the 2010 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2010. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 7b

A corporation can elect (under section 168(k)(4)) to accelerate its use of unused minimum tax credit carryforwards from tax years beginning before 2006 and obtain a refundable credit in lieu of any special depreciation allowance for eligible qualified property and extension property (defined later). If the election is made, the corporation must do the following.

- Forgo the special depreciation allowance for the eligible property, and
- Use the straight-line method of depreciation of such property.

If the corporation made an election to increase the research credit or minimum tax credit limitations for its first tax year ending after March 31, 2008, the corporation can choose not to have the election apply to extension property. Otherwise, the original election continues to apply to both eligible qualified property and extension property. In this case, separate bonus depreciation amounts, maximum increase amounts, and maximum amounts must be computed for eligible qualified property and for extension property.

Note. If the corporation did not make the election for its first tax year ending after March 31, 2008, it can make the election **only** for extension property for its first tax year ending after December 31, 2008.

Eligible qualified property. Generally, eligible qualified property is qualified property under section 168(k)(2) that is acquired after March 31, 2008, and placed in service before January 1, 2009, and long production period property or certain aircraft (described in sections 168(k)(2)(B) and (C)) that is placed in service in 2009. If a binding contract to acquire the property existed before April 1, 2008, the property does not qualify. See section 168(k)(4)(G)(iii) for special rules for written binding contracts involving certain passenger aircraft.

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

2010

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

Employer identification number: 11-0000002

Name of subsidiary

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

DRAFT AS OF July 27, 2010

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
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	1,032,236	1,916,545		2,948,781
6	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 1120S) Part II, line 11.	1,032,236	1,916,545		2,948,781

DRAFT AS OF July 27, 2010

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	21,363,522	71,196		21,434,718
5	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 1120S) Part III, line 26.	21,363,522	71,196		21,434,718

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

2010

Name of common parent	Employer identification number
Hide 'N Seek Foods, Inc.	11-0000002
Name of subsidiary	**Employer identification number**
Hide 'N Seek Foods, Inc	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
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation	(15,593,967)			(15,593,967)
m Corporate owned life insurance premiums				
n Other section 263A costs		20,000		20,000
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs	9,181,241	(9,181,241)		
6 Other items with differences (attach schedule)				
7 Other items with no differences	(250,338,683)			(250,338,683)
8 **Total cost of goods sold.** Add lines 1 through 7, in columns a, b, c, and d	(256,751,409)	(9,161,241)		(265,912,650)

DRAFT AS OF July 27, 2010

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
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	1,221,456			1,221,456
6	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 1120S) Part II, line 11.	1,221,456			1,221,456

DRAFT AS OF July 27, 2010

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	21,342,118	71,196		21,413,314
5	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 1120S) Part III, line 26.	21,342,118	71,196		21,413,314

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

2010

Name of common parent: Hide 'N Seek Foods, Inc.
Employer identification number: 11-0000002

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

DRAFT AS OF July 27, 2010

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
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	(664,423)	664,423		
6	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 1120S) Part II, line 11.	(664,423)	664,423		

DRAFT AS OF July 27, 2010

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	2,142			2,142
5	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 1120S) Part III, line 26.	2,142			2,142

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

2010

Name of common parent: Hide 'N Seek Foods, Inc.
Employer identification number: 11-0000002

Name of subsidiary: Acme Food Corp.
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
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation	(2,342,765)			(2,342,765)
m Corporate owned life insurance premiums				
n Other section 263A costs		102,798		102,798
3 Inventory shrinkage accruals		(380,164)		(380,164)
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences	(18,592,251)			(18,592,251)
8 **Total cost of goods sold.** Add lines 1 through 7, in columns a, b, c, and d	(20,395,016)	(277,366)		(21,212,382)

DRAFT AS OF July 27, 2010

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
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	475,203	1,252,122		1,727,325
6	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 1120S) Part II, line 11.	475,203	1,252,122		1,727,325

DRAFT AS OF July 27, 2010

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	19,262			19,262
5	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 1120S) Part III, line 26.	19,262			19,262

Form 1120 Test Scenario 3

Anywork Finance Incorporated **11-0000003**

FORM 1120 TEST SCENARIO 3

FORMS REQUIRED: 1120, Sch G (F1120), 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
ItemizedOtherCurrentLiabilitesSchedule
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
Practioner 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@IFIcom
Date signed: 03/15/11

Preparer:
Name: Johnny Appleseed
Date Prepared: 02/15/11

IRS PAYMENT: **N/A**

Name Control: **ANYW** **IP Address:** **112.112.112.112**

Form 1120 Test Scenario 3

Anywork Finance Incorporated 11-0000003

Attachment 1, F1120, Line 26, Other Deductions (ItemizedOtherDeductionsSchedule)

Audit Fees	68,160
Professional Expenses	31,227
Financial Service Costs	21,000
TOTAL	120,387

Attachment 2, F1120, Schedule L, Line 6(b) & (d), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Pre-paid Expenses & Special Deposits	35,726	35,726
TOTAL	**35,726**	**35,726**

Attachment 3, F1120, Schedule L, Line 9(b) & (d), Other Investments (ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
Investments in Subsidiaries	139,197,191	250,072,971
TOTAL	**139,197,191**	**250,072,971**

Attachment 4, F1120, Schedule 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

Attachment 5, F1120, Sch M-3, Part II, Line 25, Other Income (Loss) Items With Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	Per Statement	Temp. Difference	Perm. Difference	Per Tax Return
Recovery of Expense	512,526	-512,526		
TOTAL	**512,526**	**-512,526**		

Attachment 6, F1120, Schedule M-3, Part III, Line 35, Other Expenses/Deduction Items with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	Per Statement	Temp. Difference	Perm. Difference	Per Tax Return
Other Expenses	(256,260)	256,260		
TOTAL	**(256,260)**	**256,260**		

Attachment 7, F1118, Sch C, Part I, Col 4, Post 1986 Undistributed Earnings (Post1986UndistributedEarningsSchedule)

Post 1986 E&P Beginning	Current E&P	Post 1986 E&P Ending
20,546,204	29,524,354	**50,070,558**

Form 1120 Test Scenario 3

Anywork Finance Incorporated 11-0000003

Attachment 8, F5471, 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, F5471, Sch C, Line 16, Other Deductions (ItemizedOtherDeductionsSchedule2)

	Functional Currency	US Dollar
Miscellaneous Deductions	199,936	295,720
Operating Supplies	356,382	527,114
TOTAL	**556,318**	**822,834**

Attachment 10, F5471, Schedule F, Line 4(a) & (b), Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Miscellaneous	255,108	243,012
TOTAL	**255,108**	**243,012**

Attachment 11, F5471, Schedule F, Line 7(a) & (b), Other Investments (ItemizedOtherInvestmentSchedule)

	Beginning	Ending
Investments in Stock (Non-affiliated)	57,437	36,820,277
TOTAL	**57,437**	**36,820,277**

Attachment 12, F5471, Schedule F, Line 15(a) & (b), Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Other accrued liabilities	4,001,670	5,080,202
TOTAL	**4,001,670**	**5,080,202**

Attachment 13, F5471, Schedule F, Line 17(a) & (b), Other Liabilities (ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Deferred Federal Income Taxes	2,016,428	1,247,422
TOTAL	**2,016,428**	**1,247,422**

Attachment 14, F5471, Sch H, Line 2h, Other, (EarningsAndProfitsOtherAdjStmt)

	Increase	Decrease
Recognize Exchange Gain on Note	1,848,728	
Reverse Stock Write-down	86,410	
Reverse Book Remediation Reserve	11,146	
Reverse Book Exchange Gain	0	515,184
TOTAL	**1,946,284**	**515,184**

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

U.S. Corporation Income Tax Return

For calendar year 2010 or tax year beginning _____, 2010, ending _____, 20 ____
▶ See separate instructions.

OMB No. 1545-0123
2010

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

Income	1a	Gross receipts or sales	b Less returns and allowances	c Bal ▶	1c	
	2	Cost of goods sold (Schedule A, line 8)			2	
	3	Gross profit. Subtract line 2 from line 1c			3	
	4	Dividends (Schedule C, line 19)			4	43,834,479
	5	Interest			5	
	6	Gross rents			6	
	7	Gross royalties			7	
	8	Capital gain net income (attach Schedule D (Form 1120))			8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	
	10	Other income (see instructions—attach schedule)			10	
	11	**Total income.** Add lines 3 through 10 ▶			11	43,834,479
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4) ▶			12	
	13	Salaries and wages (less employment credits)			13	
	14	Repairs and maintenance			14	
	15	Bad debts			15	
	16	Rents			16	
	17	Taxes and licenses			17	
	18	Interest			18	
	19	Charitable contributions			19	
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)			20	
	21	Depletion			21	
	22	Advertising			22	
	23	Pension, profit-sharing, etc., plans			23	
	24	Employee benefit programs			24	
	25	Domestic production activities deduction (attach Form 8903)			25	
	26	Other deductions (attach schedule)			26	120,387
	27	**Total deductions.** Add lines 12 through 26 ▶			27	120,387
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	43,714,092
	29	**Less: a** Net operating loss deduction (see instructions)	29a			
		b Special deductions (Schedule C, line 20)	29b		29c	
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)			30	43,714,092
	31	**Total tax** (Schedule J, line 10)			31	15,134,073
	32a	2009 overpayment credited to 2010	32a	1,678,103		
	b	2010 estimated tax payments	32b	15,000,000		
	c	2010 refund applied for on Form 4466	32c	( ) d Bal ▶	32d	16,678,103
	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 16,678,103
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			33	
	34	**Amount owed.** If line 32h is smaller than the total of lines 31 and 33, enter amount owed			34	
	35	**Overpayment.** If line 32h is larger than the total of lines 31 and 33, enter amount overpaid			35	1,544,030
	36	Enter amount from line 35 you want: **Credited to 2011 estimated tax ▶** 1,544,030	**Refunded ▶**		36	

DRAFT AS OF May 14, 2010

Sign Here

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

▶ Signature of officer _____ Date _____ ▶ Title: Chief Executive Officer

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 ☑	PTIN P000000002
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	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q Form **1120** (2010)

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	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** 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	**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		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	**Total dividends.** Add lines 1 through 17. Enter here and on page 1, line 4 ▶	43,834,479		
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

DRAFT AS OF May 14, 2010

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 (d) Common	(e) Preferred	(f) Amount of compensation
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)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			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	**Total credits.** 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: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach schedule)			9	
10	**Total tax.** Add lines 7 through 9. Enter here and on page 1, line 31			10	15,134,073

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: **a** ☐ Cash **b** ☑ Accrual **c** ☐ Other (specify) ▶		
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 Financial (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%

DRAFT AS OF May 14, 2010

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. ▶ $		
14	If the corporation's total assets are more than $10 million, does the corporation have uncertain tax positions it is required to report (see instructions)?		✔
	If "Yes," complete and attach new Schedule UTP (Form 1120).		

DRAFT AS OF May 14, 2010

Schedule L Balance Sheets per Books

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

DRAFT AS OF March 1, 2016

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): Tax-exempt interest $	
2	Federal income tax per books				
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	251,623	5	Distributions: a Cash	
2	Net income (loss) per books	135,879		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	387,502	8	Balance at end of year (line 4 less line 7)	387,502

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.
▶ See instructions on page 2.

OMB No. 1545-0123

2010

Name: Anywork Finance, Incorporated

Employer identification number (EIN): 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%

DRAFT AS OF May 27, 2010

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

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

Cat. No. 52684S

Schedule G (Form 1120) 2010

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

2010

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 01/01/2010 Ending 12/31/2010

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

DRAFT AS OF May 18, 2010

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	41,329,115
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	(41,193,236)
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	135,879

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

For Paperwork Reduction Act Notice, see the Instructions for Form 1120. Cat. No. 37961C **Schedule M-3 (Form 1120) 2010**

Schedule M-3 (Form 1120) 2010 Page **2**

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 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		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 **Total income (loss) items.** Combine lines 1 through 25	512,526	43,156,094	165,859	43,834,479
27 **Total expense/deduction items** (from Part III, line 37)	(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 **Reconciliation totals.** 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.

DRAFT AS OF May 18, 2010

Schedule M-3 (Form 1120) 2010

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 group

Check 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 Research and development costs (attach schedule)				
36 Section 118 exclusion (attach schedule)				
37 Other expense/deduction items with differences (attach schedule)	256,260	(256,260)		0
38 **Total expense/deduction items.** Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	256,260	(256,260)		0

DRAFT AS OF May 18, 2010

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

2010

Name: **Anywork Finance Incorporated**

Employer identification number (EIN): **11-0000003**

Foreign Operations Information

		Yes	No
1a	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 **Form 8858,** Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return ▶ 1		
2	Enter the number of **Forms 8865**, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶		
3	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.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)	✔	
	If "Yes," attach **Form 5471**, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.		
b	Enter the number of Forms 5471 attached to the tax return ▶ 1		
5	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 **Form 3520**, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a	At any time during the 2010 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 **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts.		
b	If "Yes," enter the name of the foreign country ▶ UK		
7a	Is the corporation claiming the extraterritorial income exclusion?		✔
	If "Yes," attach a separate **Form 8873**, Extraterritorial Income Exclusion, for **each** transaction or group of transactions.		
b	Enter the number of Forms 8873 attached to the tax return ▶		
c	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of **all** Forms 8873 attached to the tax return ▶ $		

DRAFT AS OF July 22, 2010

Instructions

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

Who Must File

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. possession may have to file Schedule N. If the corporation answers "Yes" to any of the questions above, attach Schedule N and the applicable forms and schedules to the corporation's income tax return.

Question 1a

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

Tax owner of an FDE. The tax owner of an FDE is the person that is treated as owning the assets and liabilities of the FDE for purposes of U.S. income tax law.

A corporation that is the tax owner of an FDE is generally required to attach Form 8858 to its return. However, if the **Exception** below applies, the corporation should attach a statement (described below) in lieu of Form 8858.

Exception. In certain cases where a corporation owns an FDE indirectly or constructively through a foreign entity, the corporation may not be required to attach Form 8858. See **Who Must File** on page 1 of the Instructions for Form 8858.

Form **926**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ **Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026
Attachment Sequence No. **128**

Part I U.S. Transferor Information (see instructions)

Name of transferor	**Identifying number** (see instructions)
Anywork Finance Incorporated	11-0000003

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
ABC Energy	11-0000015

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)

3 Name of transferee (foreign corporation)
Foreign Finance Corporation

4 **Identifying number**, if any

5 Address (including country)
75 Any Street, Birmingham, England 126375

6 Country code of country of incorporation or organization (see instructions)
UK

7 Foreign law characterization (see instructions)
Corporation

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☑ **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D Form **926** (Rev. 12-2008)

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	9/30/2010		100,333		
Stock and securities	8/25/2010	IDD Stock	25,752	35,452	0
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):

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)	☐ Yes	☑ No
b	Gain recognition under section 904(f)(5)(F)	☐ Yes	☑ No
c	Recapture under section 1503(d)	☐ Yes	☑ No
d	Exchange gain under section 987	☐ Yes	☑ 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	☐ Yes	☑ No
b	Depreciation recapture	☐ Yes	☑ No
c	Branch loss recapture	☐ Yes	☑ No
d	Any other income recognition provision contained in the above-referenced regulations	☐ Yes	☑ 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 **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.

For calendar year 20 10 , or other tax year beginning , 20 , and ending , 20

OMB No. 1545-0122

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)

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: ☐ Paid ☐ Accrued		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:				(h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g))	
	Date Paid	Date 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		
A											165,859
B											
C											
D											
E											
F											
Totals (add lines A through F)											165,859

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

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

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.)

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

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	2010-12	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		

Schedule F **Gross Income and Definitely Allocable Deductions for Foreign Branches**

	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
A			
B			
C			
D			
E			
F			
Totals (add lines A through F)* ►			

* **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).*

Schedule G **Reductions of Taxes Paid, Accrued, or Deemed Paid**

A	Reduction of Taxes Under Section 901(e)—Attach separate schedule	
B	Reduction of Foreign Oil and Gas Taxes—Enter amount from Schedule I, Part II, line 6	
C	Reduction of Taxes Due to International Boycott Provisions—Enter appropriate portion of Schedule C (Form 5713), line 2b. **Important:** Enter only "specifically attributable taxes" here.	
D	Reduction of Taxes for Section 6038(c) Penalty—Attach separate schedule	
E	Other Reductions of Taxes—Attach schedule(s)	
	Total (add lines A through E). Enter here and on Schedule B, Part II, line 3 . . . . . ►	

Schedule H **Apportionment of Deductions Not Definitely Allocable** *(complete only once)*

Part I—Research and Development Deductions

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

* **Important:** *See **Computer-Generated Schedule H** in instructions.*

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: ☐ Fair market value ☐ Tax book value ☐ 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		
1a Totals (see instructions)						
b Amounts specifically allocable under Temp. Regs. 1.861-10T(e)						
c Other specific allocations under Temp. Regs. 1.861-10T						
d Assets excluded from apportionment formula						
2 Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)						
3 Apportionment among statutory groupings:						
a General category income						
b Passive category income						
c Section 901(j) income*						
d Income re-sourced by treaty*						
4 Total foreign (add lines 3a through 3d)						

*** Important:** *See* ***Computer-Generated Schedule H*** *in instructions.*

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

For calendar year 20 10, or other tax year beginning _____, 20 _____, and ending _____, 20 _____

▶ **Attach to Form 1118. For Paperwork Reduction Act Notice, see the Instructions for Form 1118.**

OMB No. 1545-0122

Name of corporation: Anywork Finance Incorporated

Employer identification number: 11-0000003

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

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

a	General category income				
b	Passive category income				
c	Other income*				

Part III Overall Foreign Loss Account Balances (section 904(f)(1))

*Complete for **each** separate limitation income category.*

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

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

1	Beginning balance				
2	Current year additions				
3	Current year reductions (other than recapture)	( )	( )	( )	
4	**Subtotal—**Combine lines 1 through 3.				
5	Current year recapture (from Part I, line 10)				
6	**Ending balance—**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 **5471**

(Rev. December 2007)

Department of the Treasury
Internal Revenue Service

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

▶ **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 10, and ending 12/31, 20 10

OMB No. 1545-0704

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 10, and ending 12/31, 20 10

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	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
01/01/1990	United Kingdom	523900	Financial Investment	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
Common	750	1,000
Preferred	193,710	258,280

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. **Note:** *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	35,294,101
	6a	Gross rents	6a	14,988,962	22,169,741
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9	38,851,303	57,463,842
Deductions	10	Compensation not deducted elsewhere	10		
	11a	Rents	11a	2,588,175	3,828,095
	b	Royalties and license fees	11b		
	12	Interest	12	36,977	54,692
	13	Depreciation not deducted elsewhere	13		
	14	Depletion	14		
	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15	121	179
	16	Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes)	16	556,318	822,834
	17	Total deductions (add lines 10 through 16)	17	3,181,591	4,705,800
Net Income	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	52,758,042
	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)	(11,564,806)
	21	Current year net income or (loss) per books (combine lines 18 through 20)	21	27,850,747	41,193,236

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

		Net Additions	Net Subtractions		
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):				
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.

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: **Anywork Finance Incorporated**

Identifying number: **11-0000003**

Name of foreign corporation: **Foreign Finance 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	
1 Balance at beginning of year	20,546,204	69,100,775			430,230	90,077,209
2a Current year E&P	29,524,354					
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a **or** line 1 minus line 2b)	50,070,558	69,100,775				
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year	29,524,354				29,524,354	
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	20,546,204	69,100,775				
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	20,546,204	69,100,775			29,954,584	119,601,563

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

▶ **Attach to Form 5471. See Instructions for Form 5471.**

OMB No. 1545-0704

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 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 .6761

(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	46,001,741				

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

Cat. No. 49963O **Schedule M (Form 5471)** (Rev. 12-2007)

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

▶ **Attach to Form 5471. See Instructions for Form 5471.**

OMB No. 1545-0704

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
Anywork Finance Incorporated	35 Any Street, Anytown, NY 10006	11-0000003	01/10/1990	

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: (1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
Anywork Finance Incorporated	1120	09/15/2011	Ogden	

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
Anywork Finance Incorporated	Common	12/31/2010	Purchase	250		
Anywork Finance Incorporated	Preferred	12/31/2010	Purchase	64,570		

For Paperwork Reduction Act Notice, see the Instructions for Form 5471. Cat. No. 61200O **Schedule O (Form 5471)** (Rev. 12-2005)

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

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).

Form 1120 Test Scenario 3

Anywork Finance Incorporated 11-0000003
F5471, Schedule O, Section F (C)
Additional Information, Organizational Chart

Before	After
ABC Finance (UK)	ABC Finance (UK)
100%	100%
Anywork Finance Incorporated (UK)	Anywork Finance Incorporated (UK)
75%	100%
Foreign Finance Corporation (UK)	Foreign Finance Corporation (UK)

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 , 2010, **and ending** 12/31 , 2010

Note. *Enter all information in English and money items in U.S. dollars.*

OMB No. 1545-0805

Part I **Reporting Corporation** (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation: Anywork Finance Incorporated

1b Employer identification number: 11 0000003

Number, street, and room or suite no. (if a P.O. box, see instructions): 35 Any Street

1c Total assets: $ 250,306,361

City or town, state, and ZIP code (if a foreign address, see instructions): Anytown, NY 10006

1d Principal business activity ▶ International Finance

1e Principal business activity code ▶ 522293

1f Total value of gross payments made or received (see instructions) reported on **this** Form 5472: $ 5,000

1g Total number of Forms 5472 filed for the tax year: 1

1h Total value of gross payments made or received (see instructions) reported on **all** Forms 5472: $ 5,000

1i Check here if this is a consolidated filing of Form 5472 . . . ▶ ☐

1j Country of incorporation: US

1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident: US

1l Principal country(ies) where business is conducted: US

2 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 . . . . . ▶ ☑

Part II **25% Foreign Shareholder** (see instructions)

1a Name and address of direct 25% foreign shareholder: ABC Finance Corporation, 13 Somewhere, Birmingham, England 126375

1b U.S. identifying number, if any: 11-0000021

1c Principal country(ies) where business is conducted: UK

1d Country of citizenship, organization, or incorporation: UK

1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident: UK

2a Name and address of direct 25% foreign shareholder:

2b U.S. identifying number, if any:

2c Principal country(ies) where business is conducted:

2d Country of citizenship, organization, or incorporation:

2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident:

3a Name and address of ultimate indirect 25% foreign shareholder:

3b U.S. identifying number, if any:

3c Principal country(ies) where business is conducted:

3d Country of citizenship, organization, or incorporation:

3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident:

4a Name and address of ultimate indirect 25% foreign shareholder:

4b U.S. identifying number, if any:

4c Principal country(ies) where business is conducted:

4d Country of citizenship, organization, or incorporation:

4e 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.

1a Name and address of related party: ABC Finance, 13 Somewhere, Birmingham, England 126375

1b U.S. identifying number, if any: 11-0000021

1c Principal business activity ▶ International Finance

1d Principal business activity code ▶ 522293

1e Relationship—Check boxes that apply: ☐ Related to reporting corporation ☐ Related to 25% foreign shareholder ☑ 25% foreign shareholder

1f Principal country(ies) where business is conducted: UK

1g Country(ies) under whose laws the related party files an income tax return as a resident: UK

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	**Total.** 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 5,000 **b** Ending balance or monthly average ▶	18b	5,000
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	**Total.** Combine amounts on lines 12 through 21	22	5,000

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?	☐ Yes	☑ No
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? If "No," **do not** complete **b** and **c** below.	☐ Yes	☐ No
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?	☐ Yes	☐ 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 **8832**
(Rev. February 2010)
Department of the Treasury
Internal Revenue Service

Entity Classification Election

OMB No. 1545-1516

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

▶ 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 ▶

For Paperwork Reduction Act Notice, see instructions. Cat. No. 22598R Form **8832** (Rev. 2-2010)

6 **Type of entity** (see instructions):

- **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.

7 If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization ▶ Netherlands

8 Election is to be effective beginning (month, day, year) (see instructions) . . . . . ▶ 12/31/2010

9 Name and title of contact person whom the IRS may call for more information

Sam Brown, Tax Administrator

10 Contact person's telephone number

515-555-5550

Consent Statement and Signature(s) (see instructions)

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.

Signature(s)	Date	Title

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 10 , and ending 12/31 , 20 10

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: 12/30/2010

e Effective date as foreign disregarded entity: 12/31/2010

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
1	Gross receipts or sales (net of returns and allowances)	1		
2	Cost of goods sold	2		
3	Gross profit (subtract line 2 from line 1)	3		
4	Other income	4		
5	Total income (add lines 3 and 4)	5		
6	Total deductions	6		
7	Other adjustments	7		
8	Net income (loss) per books	8		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 21457L Form **8858** (Rev. 12-2008)

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
1	Remittances from the foreign disregarded entity	1		
2	Section 987 gain (loss) of recipient	2		

		Yes	No
3	Were all remittances from the foreign disregarded entity treated as made to the direct owner?		
4	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
1	Cash and other current assets	1		
2	Other assets	2		
3	Total assets	3		
	Liabilities and Owner's Equity			
4	Liabilities	4		
5	Owner's equity	5		
6	Total liabilities and owner's equity	6		

Schedule G Other Information

		Yes	No
1	During the tax year, did the foreign disregarded entity own an interest in any trust?		
2	During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership?		
3	*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?		
4	*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)		
5	*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.*

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

EXHIBIT 5 – Tax Year 2010 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 IP Address: 12.112.112.112

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: 01/25/11

Signature Option: Binary Attachment 8453-S Signature Document

Preparer:
Name: Johnny Appleseed
Email Address: johnnyappleseed@greatatomic.com
Date Prepared: 01/20/11

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

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**

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	487
Total	**53,856**

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

Subcontractors	**334,099**

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

Employee Loans	**Ending**	2,950
Spec House Costs	**Ending**	275,026
Total		**277,976**

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

Other Investments	**Beginning**	**1,000**

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	**Beginning**	**913**

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*)

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

Form 4797 Book/Tax Diff	**2,885**

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**

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**

Attachment 11, Form1120S, Sch M-2, Line 5a: Total of itemized other reductions (*AccumulatedAdjustmentsAccountOtherReductionsSchedule*)

Disallowed Entertainment Exp	486
Section 179 deduction	11,463
Total	**11,949**

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:	06/13/2010
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:	06/13/2010
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

2010

For calendar year 2010 or tax year beginning , 2010, ending , 20

A S election effective date: 01/01/1990	Use IRS label. Otherwise, print or type. Name: Great Atomic Pyrotechnics & Designs, Inc	**D** Employer identification number: 11-0000006
B Business activity code number (*see instructions*): 325100	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 ☐	City or town, state, and ZIP 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.*

Income	1a	Gross receipts or sales 1,124,560 b Less returns and allowances c Bal ▶	1c	1,124,560	
	2	Cost of goods sold (Schedule A, line 8)	2	669,365	
	3	Gross profit. Subtract line 2 from line 1c	3	455,195	
	4	Net gain (loss) from Form 4797, Part II, 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	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	13	13,220	
	14	Depreciation not claimed on Schedule 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	2010 estimated tax payments and 2009 overpayment credited to 2010 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 ▶ ☐	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 2011 estimated tax** ▶ **Refunded** ▶	27		

DRAFT AS OF May 3, 2010

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 ☑	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 11-0000011 Phone no. 512-555-1212

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2010)

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	**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 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 ☐ Cash b ☐ Accrual c ☑ Other (specify) ▶ Hybrid		
2	See the instructions and enter the: a Business activity ▶ Construction b Product or service ▶ Pyrotechnics		
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, **Form 8918,** Material Advisor Disclosure Statement, to provide information on any reportable transaction?		✔
5	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.		
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 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) ▶ $		
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		✔
9	During the tax year, was QSub a election terminated or revoked? If "Yes," see instructions		✔

DRAFT AS OF May 3, 2010

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)	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	

		Shareholders' Pro Rata Share Items (continued)		Total amount
Deductions	11	Section 179 deduction (*attach Form 4562*)	11	11,463
	12a	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): ▶ ☐ Paid ☐ 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	-354
	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*)		
Recon-ciliation	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	75,539

DRAFT AS OF May 3, 2010

Schedule L Balance Sheets per Books

		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
	Assets				
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

DRAFT AS OF May 2010

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): a Tax-exempt interest $ 486	486
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			
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): a Depreciation $ b Travel and entertainment $ 486	486	6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): a Depreciation $ 6,082	12,850
			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	

Version A, Cycle 1
671110

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0130

Schedule K-1 (Form 1120S)
Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax year beginning _____, 2010
ending _____, 20 _____

Shareholder's Share of Income, Deductions, Credits, etc.

▶ 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
OSPC

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) 43,501	13	Credits
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 A	Alternative minimum tax (AMT) items (177)
11	Section 179 deduction 5,731	16 C	Items affecting shareholder basis 243
12	Other deductions	D	17,994
		A	243
		17 K	Other information 1,400

* See attached statement for additional information.

DRAFT AS OF May 11, 2010

Version A, Cycle 1
671110

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0130

Schedule K-1 (Form 1120S)
Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax year beginning _____, 2010
ending _____, 20 _____

Shareholder's Share of Income, Deductions, Credits, etc.

▶ 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
OSPC

Part II Information About the Shareholder

D Shareholder's identifying number
999-06-0001

E Shareholder's name, address, city, state, and ZIP code
Mak 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) 43,501	13	Credits
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 A	Alternative minimum tax (AMT) items (177)
11	Section 179 deduction 5,732	16 C	Items affecting shareholder basis 243
12	Other deductions	D	17,993
		A	243
		17 K	Other information 1,400

* See attached statement for additional information.

DRAFT AS OF May 11, 2010

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

2010

Attachment Sequence No. 67

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Great Atomic Pyrotechnics & Designs, Inc.	Pyrotechnics Design and Display	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	11,463
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	0
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	250,000

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
Level	550	550
Compressor	10,449	10,449

7	Listed property. Enter the amount from line 29	7	464
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	11,463
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	11,463
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	87,002
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	11,463
13	Carryover of disallowed deduction to 2011. 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.)

DRAFT AS OF May 4, 2010

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 2010	17	1,019
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 ▶ ☐		

Section B—Assets Placed in Service During 2010 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 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	**Total.** 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	1,019
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** (2010)

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.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **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	01/15/2010	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	
30 Total business/investment miles driven during the year (**do not** 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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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?												

DRAFT AS OF May 4, 2010

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**
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," 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
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
43 Amortization of costs that began before your 2010 tax year				**43**	18
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	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

2010

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 2010 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)

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

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):

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

DRAFT AS OF May 17, 2010

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2010)

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	01/19/2010
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 is not 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 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 **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 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		

DRAFT AS OF May 17, 2010

Form **8453-S**

Department of the Treasury
Internal Revenue Service

U.S. 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 2010, or tax year beginning , 2010, ending , 20

OMB No. 1545-1867

2010

Name of corporation: Great Atomic Pyrotechnics & Designs, Inc

Employer identification number: 11-0000006

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	0
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	75,539

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 2010 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.

DRAFT AS OF May 10, 2011

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 2010 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 ▶ Signature of officer | Date | ▶ President (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.

ERO's Use Only

ERO's signature ▶	Date	Check if also paid preparer ☐ / Check if self-employed ☐	ERO's SSN or PTIN: P44444445
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

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.

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	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. 64422I Form **8453-S** (2010)

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: 01/25/11
Authorized Third Party: Yes

Preparer:
Name: Johnny Appleseed
Email Address: johnnyappleseed@workNall.com
Date Prepared: 01/20/11

Name Controls:
Form 1120S WorkNAllDay, Inc. – WORK
Sch K-1 shareholder Carrie Ortiz – ORTI
Sch K-1 shareholder Bin Xempt - XEMP
IP Address: 112.112.112.112

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	2,124
Total	**367,327**

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	6,291
Total	**8,627,996**

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)*

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

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

	Beginning	Ending
Notes Receivable	**41,754**	

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

	Beginning	Ending
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	12,473	21,701
Total	**22,831**	**33,080**

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	78,649
Total	**149,796**

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	502,369
Total	**584,756**

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

2010

For calendar year 2010 or tax year beginning , 2010, ending , 20

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

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.*

Income	1a	Gross receipts or sales 11,468,259 b Less returns and allowances c Bal ▶	1c	11,468,259	
	2	Cost of goods sold (Schedule A, line 8)	2	10,061,879	
	3	Gross profit. Subtract line 2 from line 1c	3	1,406,380	
	4	Net gain (loss) from Form 4797, Part II, line 17 *(attach Form 4797)*	4	14,433	
	5	Other income (loss) *(see instructions—attach statement)*	5		
	6	**Total income (loss).** Add lines 3 through 5 ▶	6	1,420,813	
Deductions (see instructions for limitations)	7	Compensation of officers	7	161,698	
	8	Salaries and wages (less employment credits)	8	196,941	
	9	Repairs and maintenance	9	17,760	
	10	Bad debts	10		
	11	Rents	11	160,574	
	12	Taxes and licenses	12	36,594	
	13	Interest	13	26,103	
	14	Depreciation not claimed on Schedule A or elsewhere on return (*attach Form 4562*)	14	6,726	
	15	Depletion **(Do not deduct oil and gas depletion.)**	15		
	16	Advertising	16	8,257	
	17	Pension, profit-sharing, etc., plans	17	14,715	
	18	Employee benefit programs	18		
	19	Other deductions (*attach statement*)	19	367,327	
	20	**Total deductions.** Add lines 7 through 19 ▶	20	996,695	
	21	**Ordinary business income (loss).** Subtract line 20 from line 6	21	424,118	
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	2010 estimated tax payments and 2009 overpayment credited to 2010 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 ▶ ☐	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 2011 estimated tax** ▶ **Refunded** ▶	27		

DRAFT AS OF May 3, 2010

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 ☑	PTIN P55555555
Firm's name (or yours if self-employed), address, and ZIP code ▶ Johnny Appleseed Accounting 100 Efile Drive, Anytown, TX 78621		EIN 11-0000011 Phone no. 512-555-1212	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2010)

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	**Total.** Add lines 1 through 5	6	10,061,879	
7	Inventory at end of year	7		
8	**Cost of goods sold.** 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 ☐ Cash b ☑ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ Manufacturing b Product or service ▶ Building Supplies		
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, **Form 8918,** Material Advisor Disclosure Statement, to provide information on any reportable transaction?		✔
5	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.		
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 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) ▶ $		
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		✔
9	During the tax year, was QSub a election terminated or revoked? If "Yes," see instructions		

DRAFT AS OF May 3, 2010

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)	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	71,147
	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	78,649
	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	

		Shareholders' Pro Rata Share Items (continued)		Total amount
Deductions	11	Section 179 deduction (*attach Form 4562*)	11	62,935
	12a	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	502,369
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): ▶ ☐ Paid ☐ 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	-2,011
	b	Adjusted gain or loss	15b	-14,733
	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	19,452
	d	Distributions (*attach statement if required*) (*see instructions*)	16d	174,200
	e	Repayment of loans from shareholders	16e	
Other Information	17a	Investment income	17a	71,147
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (*attach statement*)		
Recon-ciliation	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	8,610

DRAFT AS OF May 3, 2010

Schedule L Balance Sheets per Books

		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
	Assets				
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*)		41,754		
15	Total assets		4,688,476		3,605,885
	Liabilities and Shareholders' Equity				
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

DRAFT AS OF May 201

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): a Tax-exempt interest $	
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):			
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): a Depreciation $ b Travel and entertainment $ 2,124		6 Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): a Depreciation $	
		19,452	7 Add lines 5 and 6	
4	Add lines 1 through 3	8,610	8 Income (loss) (Schedule K, line 18). Line 4 less line 7	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		

SCHEDULE D (Form 1120S)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses and Built-in Gains

▶ Attach to Form 1120S.
▶ See separate instructions.

OMB No. 1545-0130

2010

Name: WorkNAllDay, 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	04/01/2010	07/15/2010	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	**Net short-term capital gain or (loss).** 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						

DRAFT AS OF May 3, 2010

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	**Net long-term capital gain or (loss).** 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	**Tax.** 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) 2010**

Version A, Cycle 1
671110

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0130

Schedule K-1 (Form 1120S)
Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax year beginning _____, 2010
ending _____, 20_____

Shareholder's Share of Income, Deductions, Credits, etc.

▶ 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
WorkNAllDay, Inc.
37 Any Street
Anytown, NC 28041 0280

C IRS Center where corporation filed return
OSPC

Part II Information About the Shareholder

D Shareholder's identifying number
999-06-0006

E Shareholder's name, address, city, state, and ZIP code
Carrie Ortiz
55 Any Street
Anytown, WI 53201

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) 212,059	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income 35,574		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss) 39,325		
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 A	Alternative minimum tax (AMT) items (1,006)
		B	(7,367)
11	Section 179 deduction 31,468	16 C	Items affecting shareholder basis 9,726
12 S	Other deductions 251,185	D	87,100
		17 A	Other information 35,574

* See attached statement for additional information.

DRAFT AS OF May 11, 2010

For Paperwork Reduction Act Notice, see Instructions for Form 1120S. Cat. No. 11520D Schedule K-1 (Form 1120S) 2010

Version A, Cycle 1
671110

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0130

Schedule K-1 (Form 1120S)
Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax year beginning _____, 2010
ending _____, 20 _____

Shareholder's Share of Income, Deductions, Credits, etc.

▶ 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
WorkNAllDay, Inc.
37 Any Street
Anytown, NC 28041 0280

C IRS Center where corporation filed return
OSPC

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 %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

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

* See attached statement for additional information.

DRAFT AS OF May 11, 2010

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

2010

Attachment Sequence No. 67

Name(s) shown on return	Business or activity to which this form relates	Identifying number
WorkNAllDay, Inc.	Manufacturing	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	88,235
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	0
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	250,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	Compresser	62,935	62,935

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	62,935
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	62,935
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	250,000
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	62,935
13	Carryover of disallowed deduction to 2011. 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.)

DRAFT AS OF May 4, 2010

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 2010	17	5,761
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 ▶ ☐		

Section B—Assets Placed in Service During 2010 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life		5,791	9.0	HY	S/L	965
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	**Total.** 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	6,726
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** (2010)

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.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **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:								
2006 Ford Pickup	2010/10/14	100 %	0	0	5	200 DB-HY	0	
		%						
		%						
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**	0	
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	
30 Total business/investment miles driven during the year (**do not** 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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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?												

DRAFT AS OF May 4, 2010

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**
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," 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
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
43 Amortization of costs that began before your 2010 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

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

2010

Attachment Sequence No. **27**

Name(s) shown on return: WorkNAllDay, Inc

Identifying number: 11-0000007

1	Enter the gross proceeds from sales or exchanges reported to you for 2010 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	14,560

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)
2000 Ford F150	08/30/2000	10/14/2010		31,247	31,247	0

3	Gain, if any, from Form 4684, line 43	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft.	6	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	0
	Partnerships (except electing large 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 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.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	
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)	9	

DRAFT AS OF May 17, 2010

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):

11	Loss, if any, from line 7	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	14,433
14	Net gain or (loss) from Form 4684, lines 35 and 42a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	
17	Combine lines 10 through 16	17	14,433
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 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	18a	
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	18b	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2010)

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	01/10/2010
B 1995 Dodge 3500	07/01/1997	02/21/2010
C 1998 Chevy Pickup	07/01/1998	12/31/2010
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	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 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	19,930	19,467	24,492	
b Enter the **smaller** of line 24 or 25a	25b	5,000	7,760	1,673	
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 is not 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 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 **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	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		

DRAFT AS OF May 17, 2010

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

2010

Attachment Sequence No. **109**

Name(s) shown on tax return: WorkNAllDay, 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/DD/YYYY 03/05/2000
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY 10/14/2010
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY 10/12/2010
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY 10/14/2010

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

DRAFT AS OF May 11, 2010

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 ☐ No

10 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).

For Paperwork Reduction Act Notice, see page 4 of the instructions. Cat. No. 12311A Form **8824** (2010)

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	
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *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 **not** used on line 15 (see instructions)			18	
19	**Realized gain or (loss).** 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	**Recognized gain.** 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	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	0

DRAFT AS OF May 11, 2010

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. (**Do not** 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	**Realized gain.** 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	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	
38	**Basis of replacement property.** Subtract line 37 from line 33			38	

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
Practioner 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: 01/25/11

Preparer:
Name: Johnny Appleseed
Date Prepared: 01/20/11

Name Control:
Form 1120S – Tree Fixr Upper, Inc. – TREE
Sch K-1 shareholder Rose B. Trim - TRIM
IP Address: 112.112.112.112

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

Miscellaneous Income		740,410
US Partnership Loss		(320,210)
Total	**420,200**	

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	938,643
Total	**20,140,029**

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

Allocation of Cost of Goods Sold	70,480
Cost of Service	1,599,205,984
Total	**1,599,276,464**

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

Charitable Contributions:	Cash Contribution (50%)
Amount:	**500,000**
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:	**320,210**
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)*

	Beginning	**Ending**
Pre-paids & Deposits	**2,700,000**	**2,300,000**

Attachment 7, **Form 1120S,** Sch L Balance Sheets per Books, Line 9 (b & d): Other investments at beginning and endof tax year (I*temizedOtherInvestmentsSchedule*)

	Beginning	**Ending**
ABC LLC	125,000	125,000
TAX PAD'NERS	80,000	120,000
Life Insurance – Cash Surrender Value	975,400	355,484
Total	**1,180,400**	**600,484**

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

	Beginning	**Ending**
Accrued Expenses	**10,500,600**	**23,100,999**

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

	Beginning	**Ending**
Deferred Compensation		**1,700,900**

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	**200**

Attachment 11, Form 1120S, Sch M- 3, Part II, Line 6: U.S Dividends not eliminated in tax consolidation (*USDividentsNotEliminatedInTaxConsolidatonSchedule*)

Name	EIN	Class of Stock	Percentage of class	Columns a	b	c	d
Misc. Corp	99-0000009	Common	50%	**2,480,000**	0	0	**2,480,000**

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

Attachment 13, Form 1120S, Sch M- 3, Part III, Line 31: Other expense/deduction items with differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

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

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

2010

For calendar year 2010 or tax year beginning , 2010, ending , 20

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

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.*

Income	1a	Gross receipts or sales 1,900,670,400 b Less returns and allowances c Bal ▶	1c	1,900,670,400	
	2	Cost of goods sold (Schedule A, line 8)	2	1,860,100,750	
	3	Gross profit. Subtract line 2 from line 1c	3	40,569,650	
	4	Net gain (loss) from Form 4797, Part II, line 17 (*attach Form 4797*)	4		
	5	Other income (loss) (*see instructions—attach statement*)	5	420,200	
	6	**Total income (loss).** Add lines 3 through 5 ▶	6	40,989,850	
Deductions (see instructions for limitations)	7	Compensation of officers	7	8,500,400	
	8	Salaries and wages (less employment credits)	8	6,372,055	
	9	Repairs and maintenance	9	500,101	
	10	Bad debts	10		
	11	Rents	11	6,650,188	
	12	Taxes and licenses	12	13,980,990	
	13	Interest	13	120,100	
	14	Depreciation not claimed on Schedule A or elsewhere on return (*attach Form 4562*)	14	26,234	
	15	Depletion **(Do not deduct oil and gas depletion.)**	15		
	16	Advertising	16	890,700	
	17	Pension, profit-sharing, etc., plans	17	1,300,000	
	18	Employee benefit programs	18		
	19	Other deductions (*attach statement*)	19	20,140,029	
	20	**Total deductions.** Add lines 7 through 19 ▶	20	58,480,797	
	21	**Ordinary business income (loss).** Subtract line 20 from line 6	21	(17,490,947)	
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	2010 estimated tax payments and 2009 overpayment credited to 2010 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 ▶ ☐	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 2011 estimated tax** ▶ **Refunded** ▶	27		

DRAFT AS OF May 3, 2010

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 ☑	PTIN P66666666
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 Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2010)

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	**Total.** Add lines 1 through 5	6	1,951,281,050
7	Inventory at end of year	7	91,180,300
8	**Cost of goods sold.** 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** ☐ Cash **b** ☑ Accrual **c** ☐ Other (specify) ▶		
2	See the instructions and enter the: **a** Business activity ▶ Architecture **b** Product or service ▶ Commercial Landscaping		
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, **Form 8918,** Material Advisor Disclosure Statement, to provide information on any reportable transaction?		✔
5	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.		
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 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) ▶ $		
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		✔
9	During the tax year, was QSub a election terminated or revoked? If "Yes," see instructions		

DRAFT AS OF May 3, 2010

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) 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	2,500,000
	5	Dividends: **a** Ordinary dividends	5a	2,480,000
		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	

		Shareholders' Pro Rata Share Items (continued)		Total amount
Deductions	11	Section 179 deduction (*attach Form 4562*)	11	
	12a	Contributions	12a	500,000
	b	Investment interest expense	12b	340
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d	Other deductions (*see instructions*) Type ▶ S	12d	320,210
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): ▶ ☐ Paid ☐ 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	168,150
	b	Adjusted gain or loss	15b	(168,100)
	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	491,410
	d	Distributions (*attach statement if required*) (*see instructions*)	16d	
	e	Repayment of loans from shareholders	16e	
Other Information	17a	Investment income	17a	4,980,000
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (*attach statement*)		
Recon-ciliation	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	(13,331,497)

DRAFT AS OF May 3, 2010

Schedule L Balance Sheets per Books

		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
	Assets				
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
	Liabilities and Shareholders' Equity				
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

DRAFT AS OF May 2010

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): a Tax-exempt interest $
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):			
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): a Depreciation $ b Travel and entertainment $		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): a Depreciation $
			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)		

Version A, Cycle 1
671110

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0130

Schedule K-1 (Form 1120S)
Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax year beginning _____, 2010
ending _____, 20____

Shareholder's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
11-0000009

B Corporation's name, address, city, state, and ZIP code
Tree Fixr Upper, Inc.
39 Any Street
Anytown, OK 74002

C IRS Center where corporation filed return
OSPC

Part II Information About the Shareholder

D Shareholder's identifying number
999-06-0014

E Shareholder's name, address, city, state, and ZIP code
Rose B. Trim
57 Any Street
Anytown, PA 17201

F Shareholder's percentage of stock ownership for tax year . . . . . 100 %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) (17,490,947)	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income 2,500,000		
5a	Ordinary dividends 2,480,000		
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	168,150
		B	(168,100)
11	Section 179 deduction	16	Items affecting shareholder basis
		C	491,410
12	Other deductions		
A	500,000		
S	320,210		
H	340		
		17	Other information
		A	4,980,000

* See attached statement for additional information.

DRAFT AS OF May 11, 2010

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

2010

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 / 2010 Ending 12 / 31 / 2010

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.**

DRAFT AS OF May 10, 2010

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	(14,802,957)
b	Indicate accounting standard used for line 4a (see instructions): (1) ☑ GAAP (2) ☐ IFRS (3) ☐ Tax-basis (4) ☐ 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	200
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 foreign disregarded entities (attach schedule)	7a	
b	Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach schedule)	7b	
c	Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (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	
10	Other adjustments to reconcile to amount on line 11 (attach schedule)	10	
11	**Net income (loss) per income statement of the corporation.** Combine lines 4 through 10	11	(14,802,757)

Note. Part I, line 11, must equal Part II, line 26, column (a).

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

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	**Total income (loss) items.** Combine lines 1 through 22	(1,855,440,760)		(200)	(1,855,440,960)
24	**Total expense/deduction items** (from Part III, line 32)	(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	**Reconciliation totals.** 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.

DRAFT AS OF May 10, 2010

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
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	Equity-based compensation				
8	Meals and entertainment				
9	Fines and penalties	336,410		(336,410)	0
10	Judgments, damages, awards, and similar costs				
11	Pension and profit-sharing	1,300,000			1,300,000
12	Other post-retirement benefits				
13	Deferred compensation	2,590,000	(1,960,100)		629,900
14	Charitable contribution of cash and tangible property	500,000			500,000
15	Charitable contribution of intangible property				
16	Current year acquisition or reorganization investment banking fees				
17	Current year acquisition or reorganization legal and accounting fees				
18	Current year acquisition/reorganization other costs				
19	Amortization/impairment of goodwill				
20	Amortization of acquisition, reorganization, and start-up costs				
21	Other amortization or impairment write-offs				
22	Section 198 environmental remediation costs				
23a	Depletion—Oil & Gas				
b	Depletion—Other than Oil & Gas				
24	Depreciation	26,234			26,234
25	Bad debt expense				
26	Interest expense (attach Form 8916-A)	120,440			120,440
27	Corporate owned life insurance premiums	619,916		(155,000)	464,916
28	Purchase versus lease (for purchasers and/or lessees)				
29	Research and development costs (attach schedule)				
30	Section 118 exclusion (attach schedule)				
31	Other expense/deduction items with differences (attach schedule)	396,300	980,050		1,376,350
32	**Total expense/deduction items.** Combine lines 1 through 29. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	5,889,300	(980,050)	(491,410)	4,417,840

DRAFT AS OF May 10, 2010

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

2010

Name: **Tree Fixr Upper, Inc.**

Employer identification number (EIN) **11-0000009**

Draft as of 07/23/2010

Foreign Operations Information

		Yes	No
1a	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 **Form 8858,** Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return ▶		
2	Enter the number of **Forms 8865**, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶		
3	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.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)	✔	
	If "Yes," attach **Form 5471**, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.		
b	Enter the number of Forms 5471 attached to the tax return ▶ 1		
5	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 **Form 3520**, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a	At any time during the 2010 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 **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts.		
b	If "Yes," enter the name of the foreign country ▶		
7a	Is the corporation claiming the extraterritorial income exclusion?		✔
	If "Yes," attach a separate **Form 8873**, Extraterritorial Income Exclusion, for **each** transaction or group of transactions.		
b	Enter the number of Forms 8873 attached to the tax return ▶		
c	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of **all** Forms 8873 attached to the tax return ▶ $		

Statement in lieu of Form 8858. This statement must list the name, country under whose laws the entity was organized, and EIN (if any) of each applicable FDE.

Question 3

If the corporation owned at least a 10% interest, directly or indirectly, in any foreign partnership (other than any partnership for which a Form 8865 is attached to the tax return), attach a statement listing the following information for each foreign partnership. For this purpose, a foreign partnership includes an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3.

1. Name and EIN (if any) of the foreign partnership.

2. Identify which, if any, of the following forms the foreign partnership filed for its tax year ending with or within the corporation's tax year: Form 1042, 1065 or 1065-B, or 8804.

3. Name of the tax matters partner (if any).

4. Beginning and ending dates of the foreign partnership's tax year.

Question 5

The corporation may be required to file Form 3520 if:

• It directly or indirectly transferred money or property to a foreign trust (for this purpose, any U.S. person who created a foreign trust is considered a transferor),

• It is treated as the owner of any part of the assets of a foreign trust under the grantor trust rules, or

• It received a distribution from a foreign trust.

For more information, see the Instructions for Form 3520.

Note. An owner of a foreign trust must ensure that the trust files an annual information return on **Form 3520-A**, Annual Information Return of Foreign Trust With a U.S. Owner. For details, see Form 3520-A.

Question 6

Check the "Yes" box if either **1** or **2** below applies to the corporation. Otherwise, check the "No" box.

1. At any time during the 2010 calendar year, the corporation had an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (see Form TD F 90-22.1) **and:**

• The combined value of the accounts was more than $10,000 at any time during the calendar year and

• The account was **not** with a U.S. military banking facility operated by a U.S. financial institution.

2. The corporation owns more than 50% of the stock in any corporation that would answer "Yes" to item **1** above.

If "Yes" is checked for this question:

• Enter the name of the foreign country or countries (attach a separate sheet if more space is needed) and

• File Form TD F 90-22.1 on or before June 30, 2011, with the Department of the Treasury at the address shown on the form. Because Form TD F 90-22.1 is not a tax form, do not file it with the corporation's tax return. You can order Form TD F 90-22.1 by calling 1-800-TAX-FORM (1-800-829-3676) or you can download it from the IRS website at **www.irs.gov**.

DRAFT AS OF
July 22, 2010

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

2010

Attachment Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Tree Fixr Upper, Inc.	Commercial Landscapers	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 **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 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 2011. 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.)

DRAFT AS OF May 4, 2010

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 2010	17	26,234
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 ▶ ☐		

Section B—Assets Placed in Service During 2010 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 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	**Total.** 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	26,234
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** (2010)

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.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **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	
30 Total business/investment miles driven during the year (**do not** 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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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?												

DRAFT AS OF May 4, 2010

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**
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," 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
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
43 Amortization of costs that began before your 2010 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

Form **5471**

(Rev. December 2007)

Department of the Treasury
Internal Revenue Service

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

▶ **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 10, and ending 12/31, 20 10

OMB No. 1545-0704

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 10, and ending 12/31, 20 10

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 9006

b Employer identification number, if any: APPLD FOR

c Country under whose laws incorporated: CA

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
08/16/1978	CA	211110	Landscaping Developm	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 3

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
Common	200	200

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. **Note:** *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)
Tree Fixr Upper, Inc. 39 Any Street Anytown, OK 74	Common	200	200	1.00000

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		700
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9		700
Deductions	10	Compensation not deducted elsewhere	10		
	11a	Rents	11a		
	b	Royalties and license fees	11b		
	12	Interest	12		900
	13	Depreciation not deducted elsewhere	13		
	14	Depletion	14		
	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15		
	16	Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes)	16		
	17	Total deductions (add lines 10 through 16)	17		900
Net Income	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		(200)
	19	Extraordinary items and prior period adjustments (see instructions)	19		
	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
	21	Current year net income or (loss) per books (combine lines 18 through 20)	21		(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
1	U.S.			
2				
3				
4				
5				
6				
7				
8	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
1	Cash	1		
2a	Trade notes and accounts receivable	2a		
b	Less allowance for bad debts	2b	( )	( )
3	Inventories	3		
4	Other current assets (attach schedule)	4		
5	Loans to shareholders and other related persons	5		
6	Investment in subsidiaries (attach schedule)	6		
7	Other investments (attach schedule)	7		
8a	Buildings and other depreciable assets	8a	31,800	54,800
b	Less accumulated depreciation	8b	(2,000)	(4,000)
9a	Depletable assets	9a		
b	Less accumulated depletion	9b	( )	( )
10	Land (net of any amortization)	10		
11	Intangible assets:			
a	Goodwill	11a		
b	Organization costs	11b		
c	Patents, trademarks, and other intangible assets	11c		
d	Less accumulated amortization for lines 11a, b, and c	11d	( )	( )
12	Other assets (attach schedule)	12		
13	Total assets	13	29,800	50,800
	Liabilities and Shareholders' Equity			
14	Accounts payable	14		
15	Other current liabilities (attach schedule)	15		
16	Loans from shareholders and other related persons	16	269,000	270,000
17	Other liabilities (attach schedule)	17		
18	Capital stock:			
a	Preferred stock	18a		
b	Common stock	18b	800	800
19	Paid-in or capital surplus (attach reconciliation)	19		
20	Retained earnings	20	(240,000)	(220,000)
21	Less cost of treasury stock	21	( )	( )
22	Total liabilities and shareholders' equity	22	29,800	50,800

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.*

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

▶ **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: *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	270,000				
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471. Cat. No. 49963O **Schedule M (Form 5471)** (Rev. 12-2007)

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

2010

Name of common parent: Tree Fixr Upper, Inc.

Employer identification number: 11-0000009

Name of subsidiary

Employer identification number

Draft as of 07/29/2010

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
1 Amounts attributable to cost flow assumptions	(260,789,322)			(260,789,322)
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation	(13,964)			(13,964)
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation	(21,000)			(21,000)
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences	(1,599,276,464)			(1,599,276,464)
8 **Total cost of goods sold.** Add lines 1 through 7, in columns a, b, c, and d	(1,860,100,750)			(1,860,100,750)

For Paperwork Reduction Act Notice, see page 4. Cat. No. 48657X Form **8916-A** (2010)

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
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	2,500,000			2,500,000
6	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 1120S) Part II, line 11.	2,500,000			2,500,000

Draft as of 07/29/2010

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	120,440			120,440
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense				
5	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 1120S) Part III, line 26.	120,440			120,440

EXHIBIT 6 – Tax Year 2010 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, 4626, 5472, 8453-I

ATTACHMENTS:

AccountingMethodChangeFromPriorYearStatement
DeterminationMethodChangeFromPriorYearStatement
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 (using scanned Form 8453-I)
PIN Entered by: N/A

Signature Option: Binary Attachment 8453 Signature Document

Officer:
Name: Samuel L Booker
Title: Chief Financial Officer
Taxpayer PIN: N/A (using scanned Form 8453-I)
Phone: 000-321-7654
Email Address: sam.brintz@rmni.com
Date Signed: 08/28/2011

Preparer:
Name: John E. Suiter
Email Address: john.e.suiter@AAATax.com
Date Prepared: 08/20/2011

Name Control: **RMNI**

IP Address: **112.112.112.112**

Attachment 1, Form 1120F, Item "H": Accounting method changes
(AccountingMethodChangeFromPriorYearStatement)

We changed our method of accounting from cash to accrual.

Attachment 2, Form 1120F, Item "I": Determination method changes
(DeterminationMethodChangeFromPriorYearStatement)

We changed our method of accounting from cash to accrual.

Attachment 3, Form 1120F, Section III, Part 1, line 2: Connected Earnings and Profits (*ConnectedEarningsProfitsSchedule)*

Corp Name: RMN Incorporated
EIN: 11-0000600
Adjustment to Corporations effectively connected taxable income: Depreciation Temporary Difference
Positive Adjustment: 4,114,900

Attachment 4, 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 5, 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 6, Form 1120-F, Schedule L, Line 9 (b): Other Investments US
(ItemizedOtherInvestmentsSchedule)

Corp Name: RMN Incorporated
EIN: 11-0000600
Description: Loans to customers
Beginning Amount: 100,000,000
Ending Amount: 100,000,000

Attachment 7, Form 1120-F, Schedule L, Line 16b: Other Non Current Assets US
(OtherNonCurrentUSAssetsSchedule)

Corp Name: RMN Incorporated
EIN: 11-0000600
Description: Related Party
Beginning Amount: 10,000,000
Ending Amount: 10,000,000

Attachment 8, Form 1120-F, Schedule L, Line 22b: Third Party Liabilities (*MortgagesEtcPayable GreaterThan1YrThirdPartyLiabilitiesSchedule)*

Corp Name: RMN Incorporated
EIN: 11-0000600
Description: Long term borrowing
Beginning Amount: 250,000,000
Ending Amount: 240,000,000

Attachment 9, Form 1120-F, Schedule H, Part II, line 16: Remaining home office expense (*HomeOfficeDeductibleExpenseComputationStatement)*

Home Office Expense: 150,000

Attachment 10, Form 1120-F, Schedule M-3, Part I, line 3: Publicly Traded Stock Schedule (*PubliclyTradedStockSchedule)*

Stock Exchange: London Exchange
Trading Symbol: RMNI

Attachment 11, Form 1120-F, Schedule M-3, Part 1, line 4: Identify Sets of Books and Income Loss Schedule *(IdentifySetsOfBooksAndIncomeLossSchedule)*

Book used: Non-Consolidated Worldwide Books
Net Income/Loss: 12,200,000

Attachment 12, Form 1120-F, Schedule M-3, Part II, line 24: Other Income(Loss) Items with Differences Schedule (*OtherIncomeLossItemsWithDifferencesSchedule)*

	Per Income Statement	Temporary Differences	Permanent Differences	Oth Perm Differences	Per Tax Return
Exchange Gain/ Loss Realized	(333,500)	0	33,500	0	(300,000)

Attachment 13, Form 1120-F, Schedule V, line 3: Vessel Or Aircraft Chartered in Statement (*VesselOrAircraftCharterInStmt)*

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 14, 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

1

Form **1120-F**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2010, or tax year beginning _____, 2010, and ending _____, 20_____

▶ See separate instructions.

OMB No. 1545-0126

2010

Use IRS label. Otherwise, print or type.	Name: RMN Incorporated
	Number, street, and room or suite no. (see instructions): 1234 Main Street
	City or town, state and ZIP code, or country (see instructions): Sydney, Victoria, Australia 30000

Employer identification number: 11-0000600

Check box(es) if:
- ☐ Name or address change
- ☐ First post-merger return
- ☑ Schedule M-3 attached
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Protective return

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) ▶

		Yes	No
H	Did the corporation's method of accounting change from the preceding tax year? If "Yes," attach an explanation.	✔	
I	Did the corporation's method of determining income change from the preceding tax year? If "Yes," attach an explanation.	✔	
J	Did the corporation file a U.S. income tax return for the preceding tax year?	✔	
K (1)	At any time during the tax year, was the corporation engaged in a trade or business in the United States?	✔	
(2)	If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?		✔
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? If "Yes," enter the name of the foreign country: Australia	✔	
M	Did the corporation have any transactions with related parties? 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.*

DRAFT AS OF July 16, 2010

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	4,316,900		
3	Tax from Section III (add lines 6 and 10 on page 5)	3	1,936,470		
4	**Total tax.** Add lines 1 through 3			4	6,248,370
5a	2009 overpayment credited to 2010 — 5a				
b	2010 estimated tax payments — 5b				
c	Less 2010 refund applied for on Form 4466 — 5c ( )				
d	Combine lines 5a through 5c	5d	6,300,000		
e	Tax deposited with Form 7004	5e	100,000		
f	Credit for tax paid on undistributed capital gains (attach Form 2439)	5f			
g	Credit for federal tax on fuels (attach Form 4136). See instructions	5g			
h	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	5h			
i	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		
j	Total payments. Add lines 5d through 5i			5j	6,405,000
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			6	
7	**Amount owed.** If line 5j is smaller than the total of lines 4 and 6, enter amount owed			7	
8a	**Overpayment.** If line 5j is larger than the total of lines 4 and 6, enter amount overpaid			8a	136,630
b	**Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3** (attach schedule—see instructions)			8b	
9	Enter portion of line 8a you want **Credited to 2011 estimated tax** ▶ **Refunded** ▶			9	136,630

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 Financial Officer — Title

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 ☐ if self-employed	PTIN
				P000000007

Firm's name ▶ AAA Tax Service — Firm's EIN ▶ 11-0000300

Firm's address ▶ 4000 3rd Street, Suite 100, Portland, OR 97201 — Phone no. 000-123-4567

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11470I

Form **1120-F** (2010)

Additional Information *(continued from page 1)*

		Yes	No
N	Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)	✔	
O	Is the corporation a personal service corporation? (See instructions for definition.)	✔	
P	Enter tax-exempt interest received or accrued during the tax year (see instructions) ► $		
Q	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.		✔
R	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ► ☐		
S	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ► $		
T	Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: **(1)** EIN ► 11-0000042 **(2)** Name ► Second Limousine Services	✔	
U	**(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?		✔

		Yes	No
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).		✔
AA	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		✔

Draft as of 07/22/2010

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.*

Income	1a	Gross receipts or sales 25,034,000	b Less returns and allowances 7,500	c Bal ▶	1c	25,526,500
	2	Cost of goods sold (Schedule A, line 8)			2	
	3	Gross profit (subtract line 2 from line 1c)			3	25,526,500
	4	Dividends (Schedule C, line 14)			4	13,500
	5	Interest			5	
	6	Gross rents			6	
	7	Gross royalties			7	
	8	Capital gain net income (attach Schedule D (Form 1120))			8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	
	10	Other income (see instructions—attach schedule)			10	(300,000)
	11	**Total income.** Add lines 3 through 10		▶	11	25,240,000
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)			12	250,000
	13	Salaries and wages (less employment credits)			13	
	14	Repairs and maintenance			14	
	15	Bad debts (for bad debts over $500,000, attach a list of debtors and amounts)			15	
	16	Rents			16	
	17	Taxes and licenses			17	
	18	Interest expense from Schedule I, line 25 (see instructions)			18	12,500,000
	19	Charitable contributions			19	
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)			20	
	21	Depletion			21	
	22	Advertising			22	
	23	Pension, profit-sharing, etc., plans			23	
	24	Employee benefit programs			24	
	25	Domestic production activities deduction (attach Form 8903)			25	
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)			26	150,000
	27	Other deductions (attach schedule)			27	
	28	**Total deductions.** Add lines 12 through 27		▶	28	12,900,000
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)		▶	29	12,340,000
	30	**Less:** a Net operating loss deduction (see instructions)	30a			
		b Special deductions (Schedule C, line 15)	30b 6,000			
		c Add lines 30a and 30b			30c	6,000
	31	Taxable income or (loss). Subtract line 30c from line 29			31	12,334,000

Draft as of 07/22/2010

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	Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on Section II, line 2, above	8	

9a Check all methods used for valuing closing inventory:

(1) ☐ Cost as described in Regulations section 1.471-3

(2) ☐ Lower of cost or market as described in Regulations section 1.471-4

(3) ☐ 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.

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)
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)	7,500	80	6,000
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations		70	
7	Dividends from 20%-or-more-owned foreign corporations		80	
8	**Total.** Add lines 1 through 7. See instructions for limitation			6,000
9	Dividends from foreign corporations not included on lines 3, 6, or 7			
10	Foreign dividend gross-up (section 78)			
11	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))	6,000		
12	Other dividends			
13	Deduction for dividends paid on certain preferred stock of public utilities			
14	**Total dividends.** Add lines 1 through 12. Enter here and on line 4, page 3	13,500		
15	**Total special deductions.** Add lines 8 and 13. Enter here and on line 30b, page 3 ▶			6,000

Draft as of 07/22/2010

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 (d) Common	(e) Preferred	(f) Amount of compensation
1a	Samuel L Booken	999-06-0002	50 %	10 %	%	250,000
b			%	%	%	
c			%	%	%	
d			%	%	%	
e			%	%	%	

2	Total compensation of officers	250,000
3	Compensation of officers claimed on Schedule A and elsewhere on this return	
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 3	250,000

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☑			2	4,316,900
3	Alternative minimum tax (attach Form 4626)			3	0
4	Add lines 2 and 3			4	4,316,900
5a	Foreign tax credit (attach Form 1118)	5a			
b	General business credit (attach Form 3800)	5b			
c	Credit for prior year minimum tax (attach Form 8827)	5c			
d	Bond credits from Form 8912	5d			
6	**Total credits.** Add lines 5a through 5d			6	
7	Subtract line 6 from line 4			7	4,316,900
8	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach schedule)			8	
9	**Total tax.** Add lines 7 and 8. Enter here and on line 2, page 1			9	4,316,900

SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1	Enter the amount from Section II, line 29	1	12,340,000	
2	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.)	2	4,114,900	
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	16,454,900	
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a	260,000,000	
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b	250,000,000	
c	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	4c	10,000,000	
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d		
e	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	4e		
5	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	5	6,454,900	
6	**Branch profits tax.** 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.) **Also complete item W on page 2**	6	1,936,470	

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18	7a	12,500,000	
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)	7b		
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	12,500,000	
8	**Branch Interest** (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 ▶ ☐	8	12,500,000	
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	0	
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-.	9b		
c	Subtract line 9b from line 9a	9c		
10	**Tax on excess interest.** Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. **Also complete item W on page 2**	10		

Part III—Additional Information

		Yes	No
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a	A complete termination of all U.S. trades or businesses?		✔
b	The tax-free liquidation or reorganization of a foreign corporation?		✔
c	The tax-free incorporation of a U.S. trade or business?		✔

If **11a** or **11b** applies and the transferee is a domestic corporation, attach Form 8848. If **11c** applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).

Draft as of 07/22/2010

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	
	Assets	(a)	(b)	(c)	(d)
1	Cash		10,000,000		10,000,000
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6a	Interbranch current assets*				
b	Other current non-U.S. assets*				
c	Other current U.S. assets*				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9a	Other loans and investments—non-U.S. assets*				
b	Other loans and investments—U.S. assets*		100,000,000		100,000,000
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Assets held in trust		380,000,000		380,000,000
15	Other non-current interbranch assets*				
16a	Other non-current non-U.S. assets*				
b	Other non-current U.S. assets*		10,000,000		10,000,000
17	Total assets		500,000,000		500,000,000
	Liabilities				
18	Accounts payable				
19	Mortgages, notes, bonds payable in less than 1 year:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
20	Other current liabilities*				
21	Loans from shareholders				
22	Mortgages, notes, bonds payable in 1 year or more:				
a	Interbranch liabilities*				
b	Third-party liabilities*		250,000,000		240,000,000
23	Liabilities held in trust				
24a	Other interbranch liabilities*				
b	Other third-party liabilities*				
	Equity (see instructions)				
25	Capital stock: a Preferred stock				
	b Common stock	50,000,000	50,000,000	50,000,000	50,000,000
26	Additional paid-in capital		200,000,000		201,796,900
27	Retained earnings—Appropriated*				
28	Retained earnings—Unappropriated				8,203,100
29	Adjustments to shareholders' equity*				
30	Less cost of treasury stock		( )		( )
31	Total liabilities and shareholders' equity		500,000,000		500,000,000

*Attach schedule—see instructions.

Draft as of 07/22/20

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

2010

Name of corporation: RMN Incorporated

Employer identification number: 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	25,500,000		
5	Bad debt expense included in line 3	5			
6	Total of interest expense and bad debt expense. Add lines 4 and 5			6	25,500,000
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.

DRAFT AS OF May 6, 2010

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	**Total deductible expenses allocated and apportioned to ECI.** 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	25,260,000		
b	Worldwide gross income	21b	50,520,000		
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	500,000,000		
b	Worldwide assets (if applicable, from Schedule I, line 6b)	22b	1,000,000,000		
c	Divide line 22a by line 22b			22c	50 %
23	Number of personnel ratio:				
a	Personnel of U.S. trade or business	23a	1		
b	Worldwide personnel	23b	3		
c	Divide line 23a by line 23b			23c	33 %

		Yes	No
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)		✔
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
26a	Published or other non-public audited financial statements	✔	
b	Non-audited financial statements		✔
27	Home office management or other departmental cost accounting reports		✔
28	Other (e.g., home country regulatory reports) (attach schedule)		✔

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.

29	Total expenses per books and records used to prepare Form 1120-F, Schedule L	29	17,296,000		
30	Adjustments for U.S. tax principles (attach schedule – see instructions)	30	(4,296,000)		
31	Total deductible expenses. Combine lines 29 and 30			31	13,000,000
32a	Third-party interest expense included in line 31	32a	12,500,000		
b	Interbranch interest expense included in line 31	32b			
33	Bad debt expense included in line 31	33			
34	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)	34			
35	Interbranch expenses per books and records included in line 31 and not included on line 32b (attach schedule)	35			
36	Add lines 32a through 35			36	12,500,000
37	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			37	500,000

DRAFT AS OF May 6, 2010

	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)
38a	Derivative transaction deductible expenses definitely related to ECI or non-ECI under Regulations section 1.861-8 (from line 37)	38a			
b	Other deductible expenses definitely related to ECI or non-ECI (from line 37)	38b	250,000	250,000	250,000
39	Total deductible expenses definitely related to ECI or non-ECI. Add lines 38a and 38b	39	250,000	250,000	250,000
40	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)	40			
41	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	41	250,000	250,000	250,000

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

2010

Name of corporation: RMN Incorporated

Employer identification number: 11-0000600

A Check here if the corporation is a foreign bank as defined in Regulations section 1.882-5(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) Totals. Add columns (a) through (c)
1	Specify the method used to determine the value of the corporation's U.S. assets on lines 2 through 5 below *(check one)*: ☐ Adjusted basis method: Regs. sec. 1.882-5(b)(2)(i) ☑ Fair market value method: Regs. sec. 1.882-5(b)(2)(ii)				
2	Total assets per books				
3a	Total interbranch assets	1,000,000,000			
b	Total non-ECI assets under section 864(c)(4)(D)				
c	Total other non-ECI assets	500,000,000			
d	Adjustments for amounts from partnerships and certain disregarded entities included on line 2, column (a)	10,000,000			
e	Adjustments for assets that give rise to direct interest expense allocations under Regs. sec. 1.882-5(a)(1)(ii)				
f	Other adjustments to average assets included in line 2 (e.g., mark-to-market differences)				
4	Combine lines 3a through 3f	510,000,000			
5	Total value of U.S. assets for the tax year	490,000,000	10,000,000		500,000,000

Column (a): Subtract line 4 from line 2.
Column (b): Enter total from Schedule P, line 19.
Column (c): See instructions for amount to enter.

DRAFT AS OF June 7, 2010

Step 2 U.S.-Connected Liabilities for the Tax Year: Regulations Section 1.882-5(c)

6	Specify the method used to determine the amounts in Step 2 *(check one)*: ☑ Actual ratio under Regs. sec. 1.882-5(c)(2). **Complete lines 6a through 6c below.** ☐ Fixed ratio under Regs. sec. 1.882-5(c)(4). **Complete line 6d below.**		
a	Average worldwide liabilities	500,000,000	
b	Average worldwide assets	1,000,000,000	
c	Divide line 6a by line 6b	50 %	
d	Fixed ratio under Regs. sec. 1.882-5(c)(4). If the corporation is a foreign bank as defined in Regs. sec. 1.882-5(c)(4), enter 95% on line 6d. If the corporation is not a foreign bank or an insurance company, enter 50% on line 6d	%	
e	Enter the ratio from line 6c or 6d, as applicable		50 %
7a	U.S.-connected liabilities before Regs. sec. 1.884-1(e)(3) election(s). Multiply line 5, column (d) by line 6e		250,000,000
b	Total amount of U.S. liability reduction under Regs. sec. 1.884-1(e)(3) election(s)		
c	**U.S.-Connected Liabilities.** Subtract line 7b from line 7a ▶		250,000,000

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) Totals. Add columns (a) and (b)
8	Total average amount of U.S. booked liabilities as defined in Regs. sec. 1.882-5(d)(2) (see instructions)	245,000,000	5,000,000	250,000,000
	Column (a): 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). **Column (b):** Enter the total from Schedule P, line 17.			
9	Total interest paid or accrued during the tax year on line 8 amount	12,250,000	250,000	12,500,000
	Column (a): 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). **Column (b):** Enter the total from Schedule P, line 14c.			

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.

10	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 ▶ ☐				
a	Total interest paid or accrued during the tax year on U.S. dollar liabilities that are **not** U.S. booked liabilities included on line 8	10a			
b	Average U.S. dollar denominated liabilities that are **not** U.S. booked liabilities included on line 8	10b			
c	Divide line 10a by line 10b	10c	%		
d	Enter the 30-day LIBOR, if elected under Regs. sec. 1.882-5(d)(5)(ii)(B)	10d	%		
e	Enter the rate from line 10c or, if elected, the 30-day LIBOR on line 10d			10e	%
11	**Excess U.S.-connected liabilities.** Subtract line 8 from line 7c ▶			11	
12	**Excess interest.** Multiply line 10e by line 11 ▶			12	
13	Add lines 9, column (c) and 12			13	
14a	**Scaling ratio.** Divide line 7c by line 8, column (c)			14a	100 %
b	Multiply line 9, column (c) by line 14a. See instructions for hedging amounts			14b	12,500,000
15	**Interest expense allocable to ECI under the adjusted U.S. booked liabilities method.** Enter the result from line 13 or line 14b here and on line 21 ▶			15	12,500,000

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: ▶
16a	**U.S. assets.** 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	Check here if a less than 3% currency election was made ▶ ☐				
17a	Enter the percentage from line 6e	%	%	%	%
b	**U.S.-connected liabilities.** Multiply line 16a by line 17a, or, if a liability reduction election is made, see instructions				
18a	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	Enter the corporation's average worldwide liabilities (whether interest bearing or not) denominated in that foreign currency (enter in functional currency)				
c	**Borrowing rate**: Divide line 18a by line 18b	%	%	%	%
19	**Interest expense allocation by separate currency pool.** Multiply line 17b by line 18c				
20	**Interest expense allocable to ECI under the separate currency pools method.** 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				

DRAFT AS OF June 7, 2010

SUMMARY—Interest Expense Allocation and Deduction under Regulations Section 1.882-5

21	Amount from line 15 or line 20, as applicable	21	12,500,000			
22	Enter the corporation's interest expense directly allocable under Regs. sec. 1.882-5(a)(1)(ii). (Include total from Schedule P, line 14b.)	22				
23	**Interest expense allocable to ECI under Regs. sec. 1.882-5.** Add lines 21 and 22 ▶				23	12,500,000
24a	Amount of line 23 that is disallowed as a deduction under section 265 or under an income tax treaty (attach schedule—see instructions)	24a	( )			
b	Deferred interest expense under section 163(e)(3), 163(j), 267(a)(3), etc. (attach schedule—see instructions)	24b				
c	Amount of line 23 that is capitalized under section 263A (attach schedule—see instructions)	24c	( )			
d	Combine lines 24a through 24c				24d	
25	**Total interest expense deduction under Regs. sec. 1.882-5.** 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 ▶				25	12,500,000

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

2010

Name of corporation: RMN Incorporated

Employer identification number: 11-000060

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.

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		a	Tax-exempt interest $	
3	Excess of capital losses over capital gains		b	Other (itemize):	
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	Other (itemize):	
c	Travel and entertainment $		9	Add lines 7 and 8	
d	Other (itemize):		10	Income—line 6 less line 9	
6	Add lines 1 through 5				

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books	8,203,100		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	8,203,100	8	Balance at end of year (line 4 less line 7)	8,203,100

DRAFT AS OF May 6, 2010

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, under some circumstances, a foreign corporation is required to complete (or may voluntarily complete) Schedule M-3 (Form 1120-F) in lieu of Schedule M-1.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are $10 million or more. A corporation filing Form 1120-F that is not required to file Schedule M-3 (Form 1120-F) may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Note. If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than $25,000.

Specific Instructions

Schedule M-1

Line 1. Net income (loss) per books. The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set or sets of books taken into account on Schedule L.

Line 5c. Travel and entertainment expenses. Include any of the following:

- Meal and entertainment expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over $25.
- Expenses of an individual over $2,000 that are allocable to conventions on cruise ships.
- Employee achievement awards over $400.
- The cost of entertainment tickets over face value (also subject to the 50% limit under section 274(n)).
- The cost of skyboxes over the face value of nonluxury box seat tickets.
- The part of luxury water travel expenses not deductible under section 274(m).
- Expenses for travel as a form of education.
- Other nondeductible travel and entertainment expenses.

For more information, see Pub. 542.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

Schedule M-2

Line 1. Beginning balance of unappropriated retained earnings. Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note. For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

SCHEDULE M-3 (Form 1120-F)

Department of the Treasury
Internal Revenue Service

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

2010

Name of corporation: RMN Incorporated

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 Regulations section 1.882-5(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.

DRAFT AS OF May 10, 2010

2a Enter the income statement period: Beginning 01/01/2010 Ending 12/31/2010

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.**

4	Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4	12,200,000
5a	Net income from includible disregarded foreign entities not included on line 4 (attach schedule)	5a	
b	Net loss from includible disregarded foreign entities not included on line 4 (attach schedule)	5b	( )
c	Net income from includible disregarded U.S. entities not included on line 4 (attach schedule)	5c	
d	Net loss from includible disregarded U.S. entities not included on line 4 (attach schedule)	5d	( )
6	Net income (loss) from foreign locations not included on line 4 (attach schedule)	6	
7a	Net income of non-includible entities (attach schedule)	7a	( )
b	Net loss of non-includible entities (attach schedule)	7b	
8	Adjustments to intercompany transactions (attach schedule)	8	
9	Adjustments to reconcile income statement period to tax year (attach schedule)	9	
10	Other adjustments to reconcile to amount on line 11 (attach schedule)	10	
11	**Adjusted financial net income (loss) of non-consolidated foreign corporation.** Combine lines 4 through 10	11	12,200,000

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

Cat. No. 39667H

Schedule M-3 (Form 1120-F) 2010

Name of corporation: RMN Incorporated

Employer identification number: 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	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1	Gross receipts	25,534,000	(7,500)			25,526,500
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					

DRAFT AS OF May 10, 2010

Name of corporation: RMN Incorporated

Employer identification number: 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	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c	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	Capital loss limitation and carryforward used					
23	Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities					
24	Other income (loss) items with differences (attach schedule)	(333,500)		33,500		(300,000)
25	**Total income (loss) items.** Combine lines 1 through 24	29,546,900	(7,500)	(4,299,400)		25,240,000
26	**Total expense/deduction items** (from Part III, line 33)	(17,316,900)		4,316,900	100,000	(12,900,000)
27	Other items with no differences					
28	**Reconciliation totals.** Combine lines 25 through 27	12,230,000	(7,500)	17,500	100,000	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.

DRAFT AS OF May 10, 2010

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	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1	U.S. current income tax expense	4,316,900		(4,316,900)		
2	U.S. deferred income tax expense					
3	Non-U.S. current income tax expense (other than foreign withholding taxes)					
4	Non-U.S. deferred income tax expense					
5	Non-U.S. withholding taxes					
6	Compensation with section 162(m) limitation					
7	Salaries and other base compensation	500,000			(250,000)	250,000
8	Stock option expense					
9	Other equity-based compensation					
10	Meals and entertainment					
11	Fines and penalties					
12	Judgments, damages, awards, and similar costs					

Name of corporation: RMN Incorporated

Employer identification number: 11-0000600

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	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13	Pension and profit-sharing					
14	Other post-retirement benefits					
15	Deferred compensation					
16	Charitable contributions					
17	Domestic production activities deduction					
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees					
19	Current year acquisition/reorganization other costs					
20	Amortization/impairment of goodwill					
21	Amortization of acquisition, reorganization, and start-up costs					
22	Other amortization or impairment write-offs					
23	Depreciation					
24	Bad debt expense					
25	Purchase versus lease (for purchasers and/or lessees)					
26a	Interest expense per books	12,500,000				
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)					12,500,000
c	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)			( )		
d	U.S. source substitute interest payments					
e	Interest equivalents (e.g., guarantee fees) not included on line 26d					
27	U.S. source substitute dividend payments					
28	Fee and commission expense					
29	Rental expense					
30	Royalty expense					
31	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
32	Other expense/deduction items with differences (attach schedule)					
33	**Total expense/deduction items.** Combine lines 1 through 32. Enter here and on Part II, line 26	17,316,900		(4,316,900)	(100,000)	12,900,000

DRAFT AS OF March 6, 2010

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

2010

Name of corporation (foreign partner): RMN Incorporated

Employer identification number (EIN): 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)?
A	ABC Financial Services	123 Wall St., NY, NY USA 10005	123456789	☐ Yes ☑ No
B				☐ Yes ☐ No
C				☐ Yes ☐ No
D				☐ Yes ☐ No

Note: *If the corporation has more than 4 partnership interests, continue on a separate page. See instructions.*

Part II Foreign Partner Income and Expenses: Reconciliation to Schedule K-1 (Form 1065)

See instructions if reconciling to Schedule K-1 (Form 1065-B).

		Schedules K-1 A	B	C	D	Total
1	Net income (loss) reported on lines 1 through 3, Schedule K-1	250,000				250,000
2	Gross income included on lines 1 through 3, Schedule K-1	500,000				500,000
3	Gross effectively connected income (ECI) on lines 1 through 3, Schedule K-1	500,000				500,000
4	Other non-interest expenses on lines 1 through 3, Schedule K-1					
5	Non-interest expenses on lines 1 through 3, Schedule K-1, allocated to gross ECI					
6	Other gross income reported on Schedule K-1					
7	Other gross ECI reported on Schedule K-1					
8	Other non-interest expenses reported on Schedule K-1					
9	Other non-interest expenses reported on Schedule K-1, allocated to gross ECI					
10	**Total gross income.** Add lines 2 and 6	500,000				500,000
11	**Total gross effectively connected income.** Add lines 3 and 7	500,000				500,000
12	Interest expense on lines 1 through 3, Schedule K-1	250,000				250,000
13	Other interest expense reported on Schedule K-1, lines 13 and 18					
14a	**Total interest expense.** Add lines 12 and 13	250,000				250,000
b	Interest expense directly allocable under Regulations section 1.882-5(a)(1)(ii)(B). (**Note:** Include the line 14b total on Schedule I, line 22.)					
c	Subtract line 14b from line 14a. (**Note:** Enter the line 14c total on Schedule I, line 9, column (b).)	250,000				250,000

DRAFT AS OF May 4, 2010

Part III **Foreign Partner's Average Outside Basis Under Regulations sections 1.882-5(b) and 1.884-1(d)(3)**

		Schedules K-1				
		A	B	C	D	Total
15	Section 705 outside basis	10,000,000				10,000,000
16a	Partner's liabilities included in outside basis under section 752 that give rise to directly allocable interest expense under Regulations section 1.882-5(a)(1)(ii)(B)	5,000,000				5,000,000
b	All other liabilities included in partner's outside basis under section 752 . .					
c	Add lines 16a and 16b	5,000,000				5,000,000
d	Subtract line 16c from line 15 . . .	5,000,000				5,000,000
17	Partner's liabilities under Regulations section 1.884-1(d)(3)(vi). (**Note:** Enter the line 17 total on Schedule I, line 8, column (b).)	5,000,000				5,000,000
18	**Partner's outside basis under Regulations section 1.884-1(d)(3)(vi).** Add lines 16d and 17	10,000,000				10,000,000
19	Partner's outside basis allocable to ECI under Regulations section 1.884-1(d)(3)(i). (**Note:** Enter the line 19 total on Schedule I, line 5, column (b).)	10,000,000				10,000,000
20	Enter "income" or "asset" to indicate the allocation method used on line 19 (see instructions)	ASSET				

DRAFT AS OF May 4, 2010

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

2010

Name of corporation: RMN Incorporated

Employer identification number: 11 0000600

Draft as of 05/13/2010

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 ▶ ☑

a	Income from the carriage of passengers and cargo	2a
b	Time or voyage (full) charter income of a ship or wet lease income of an aircraft	2b
c	Bareboat charter income of a ship or dry lease income of an aircraft	2c 250,000
d	Incidental bareboat charter income of a ship or incidental dry lease income of an aircraft	2d
e	Incidental container-related income	2e
f	Income incidental to the international operation of ships or aircraft other than incidental income included on lines 2d and 2e above	2f
g	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	2g
h	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)	2h

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 Temporary Regulations section 1.883-3T(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)(ii), 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 ▶

Draft as of 05/13/2010

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) ▶ 50 %

12 Enter the period during which such qualified U.S. persons held such stock (see instructions) ▶
January 1, 2010 through December 31, 2010

13 Enter the period during which the foreign corporation was a CFC (see instructions) ▶
January 1, 2010 through December 31, 2010

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 ▶

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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

2010

Name of corporation: RMN Incorporated

Employer identification number: 11 0000600

Draft as of 05/18/2010

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 type of aircraft	Jill	Jack		
2	Vessel or aircraft ID number	110000700	110000100		
3	Was the vessel or aircraft chartered in?	☑ Yes ☐ No	☐ Yes ☑ No	☐ Yes ☐ No	☐ Yes ☐ No
4	Was the vessel or aircraft chartered out?	☑ Yes ☐ No	☐ Yes ☑ No	☐ Yes ☐ No	☐ Yes ☐ No
5	Name of registered owner	NAM	Bnimble		
6	EIN or SSN of registered owner	110000800	110000200		
7	Name of operator	Nam Corp	Jack B Quick		
8	EIN or SSN of operator	110000900	110000300		
9	U.S. source gross transportation income	250,000	0		

10	**Total U.S. source gross transportation income.** Add the amounts on line 9, columns A through D (and the amounts on line 9 of any attachments)	10	250,000
11	Amount of line 10 that is exempt by treaty (attach Form 8833)	11	
12	Subtract line 11 from line 10. Enter the result here and on Form 1120-F, Section I, line 9, column (b)	12	250,000

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1120-F. Cat. No. 50821R **Schedule V (Form 1120-F) 2010**

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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

2010

Name: RMN Incorporated

Employer identification number: 11-0000600

Part I Alternative Minimum Tax Computation

DRAFT AS OF July 1, 2010

	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).*				
1	Taxable income or (loss) before net operating loss deduction			1	12,334,000
2	**Adjustments and preferences:**				
a	Depreciation of post-1986 property			2a	
b	Amortization of certified pollution control facilities			2b	
c	Amortization of mining exploration and development costs			2c	
d	Amortization of circulation expenditures (personal holding companies only)			2d	
e	Adjusted gain or loss			2e	
f	Long-term contracts			2f	
g	Merchant marine capital construction funds			2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)			2h	
i	Tax shelter farm activities (personal service corporations only)			2i	
j	Passive activities (closely held corporations and personal service corporations only)			2j	
k	Loss limitations			2k	
l	Depletion			2l	
m	Tax-exempt interest income from specified private activity bonds			2m	
n	Intangible drilling costs			2n	
o	Other adjustments and preferences			2o	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o			3	12,334,000
4	**Adjusted current earnings (ACE) adjustment:**				
a	ACE from line 10 of the ACE worksheet in the instructions	4a	12,334,000		
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	4b	0		
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	0		
d	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). **Note:** *You **must** enter an amount on line 4d (even if line 4b is positive)*	4d	0		
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the **smaller** of line 4c or line 4d as a negative amount			4e	0
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT			5	12,334,000
6	Alternative tax net operating loss deduction (see instructions)			6	
7	**Alternative minimum taxable income.** Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions			7	12,334,000
8	**Exemption phase-out** (if line 7 is $310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):				
a	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-	8a			
b	Multiply line 8a by 25% (.25)	8b			
c	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-			8c	0
9	Subtract line 8c from line 7. If zero or less, enter -0-			9	12,334,000
10	Multiply line 9 by 20% (.20)			10	2,466,800
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)			11	
12	Tentative minimum tax. Subtract line 11 from line 10			12	2,466,800
13	Regular tax liability before applying all credits except the foreign tax credit			13	4,316,900
14	**Alternative minimum tax.** 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			14	0

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12955I Form **4626** (2010)

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 _____ , _____, **and ending** _____ , _____

Note. *Enter all information in English and money items in U.S. dollars.*

OMB No. 1545-0805

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation: RMN Incorporated

1b Employer identification number: 11 0000600

Number, street, and room or suite no. (if a P.O. box, see instructions): 1234 Main Street

1c Total assets: $ 500,000,000

City or town, state, and ZIP code (if a foreign address, see instructions): Sydney, Victoria, Australia 30000

1d Principal business activity ▶ Limousine Service

1e Principal business activity code ▶ 485320

1f Total value of gross payments made or received (see instructions) reported on **this** Form 5472: $ 2,000,000

1g Total number of Forms 5472 filed for the tax year: 1

1h Total value of gross payments made or received (see instructions) reported on **all** Forms 5472: $ 2,000,000

1i Check here if this is a consolidated filing of Form 5472 . . . ▶ ☐

1j Country of incorporation: Australia

1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident: Australia

1l Principal country(ies) where business is conducted: Australia

2 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 . . . . . ▶ ☐

Part II 25% Foreign Shareholder (see instructions)

1a Name and address of direct 25% foreign shareholder: RLO Finance Group, 6 Ruee de la Taxes, Paris, France 01234

1b U.S. identifying number, if any: APPLD FOR

1c Principal country(ies) where business is conducted: France

1d Country of citizenship, organization, or incorporation: France

1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident: France

2a Name and address of direct 25% foreign shareholder:

2b U.S. identifying number, if any:

2c Principal country(ies) where business is conducted:

2d Country of citizenship, organization, or incorporation:

2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident:

3a Name and address of ultimate indirect 25% foreign shareholder:

3b U.S. identifying number, if any:

3c Principal country(ies) where business is conducted:

3d Country of citizenship, organization, or incorporation:

3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident:

4a Name and address of ultimate indirect 25% foreign shareholder:

4b U.S. identifying number, if any:

4c Principal country(ies) where business is conducted:

4d Country of citizenship, organization, or incorporation:

4e 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.

1a Name and address of related party: Viva Financial, Rue de la Rue, 100, Paris, France 01234

1b U.S. identifying number, if any: APPLD FOR

1c Principal business activity ▶ Financial

1d Principal business activity code ▶ 523900

1e Relationship—Check boxes that apply: ☑ Related to reporting corporation ☐ Related to 25% foreign shareholder ☐ 25% foreign shareholder

1f Principal country(ies) where business is conducted: France

1g Country(ies) under whose laws the related party files an income tax return as a resident: France

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	2,000,000
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	**Total.** Combine amounts on lines 1 through 10	11	2,000,000
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 _____ **b** Ending balance or monthly average ▶	18b	
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	**Total.** Combine amounts on lines 12 through 21	22	

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?	☐ Yes	☑ No
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? If "No," **do not** complete **b** and **c** below.	☐ Yes	☑ No
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?	☐ Yes	☐ 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.

Reportable transaction. A reportable transaction is:

- Any type of transaction listed in Part IV (e.g., sales, rents, etc.) for which monetary consideration (including U.S. and foreign currency) was the sole consideration paid or received during the reporting corporation's tax year **or**

- Any transaction or group of transactions listed in Part IV, if:

1. Any part of the consideration paid or received was not monetary consideration **or**

2. Less than full consideration was paid or received.

Transactions with a U.S. related party, however, are not required to be specifically identified in Parts IV and V.

Direct 25% foreign shareholder. A foreign person is a direct 25% foreign shareholder if it owns directly at least 25% of the stock of the reporting corporation by vote or value.

Ultimate indirect 25% foreign shareholder. An ultimate indirect 25% foreign shareholder is a 25% foreign shareholder whose ownership of stock of the reporting corporation is not attributed (under the principles of section 958(a)(1) and (2)) to any other 25% foreign shareholder. See Rev. Proc. 91-55, 1991-2 C.B. 784.

Foreign person. A foreign person is:

- An individual who is not a citizen or resident of the United States,

- An individual who is a citizen or resident of a U.S. possession who is not otherwise a citizen or resident of the United States,

- Any partnership, association, company, or corporation that is not created or organized in the United States,

- Any foreign estate or foreign trust described in section 7701(a)(31), **or**

- Any foreign government (or agency or instrumentality thereof) to the extent that the foreign government is engaged in the conduct of a commercial activity as defined in section 892.

However, the term "foreign person" does not include any foreign person who consents to the filing of a joint income tax return.

Who Must File

Generally, a reporting corporation must file Form 5472 if it had a reportable transaction with a foreign or domestic related party.

Exceptions from filing. A reporting corporation is not required to file Form 5472 if any of the following apply:

1. It had no reportable transactions of the types listed in Parts IV and V of the form.

2. A U.S. person that controls the foreign related corporation files **Form 5471,** Information Return of U.S. Persons With Respect To Certain Foreign Corporations, for the tax year to report information under section 6038. To qualify for this exception, the U.S. person must complete Schedule M (Form 5471) showing all reportable transactions between the reporting corporation and the related party for the tax year.

3. The related corporation qualifies as a foreign sales corporation for the tax year and files **Form 1120-FSC,** U.S. Income Tax Return of a Foreign Sales Corporation.

4. It is a foreign corporation that does not have a permanent establishment in the United States under an applicable income tax treaty and timely files Form 8833.

5. It is a foreign corporation all of whose gross income is exempt from taxation under section 883 and it timely and fully complies with the reporting requirements of sections 883 and 887.

6. Both the reporting corporation and the related party are not U.S. persons as defined in section 7701(a)(30) and the transactions will not generate in any tax year:

- Gross income from sources within the United States or income effectively connected, or treated as effectively connected, with the conduct of a trade or business within the United States **or**

- Any expense, loss, or other deduction that is allocable or apportionable to such income.

Consolidated returns. If a reporting corporation is a member of an affiliated group filing a consolidated income tax return, Regulations section 1.6038A-2 may be satisfied by filing a U.S. consolidated Form 5472. The common parent must attach to Form 5472 a schedule stating which members of the U.S. affiliated group are reporting corporations under section 6038A, and which of those members are joining in the consolidated filing of Form 5472. The schedule must show the name, address, and employer identification number of each member who is including transactions on the consolidated Form 5472.

Note. *A member is not required to join in filing a consolidated Form 5472 just because the other members of the group choose to file one or more Forms 5472 on a consolidated basis.*

When and Where To File

File Form 5472 by the due date of the reporting corporation's income tax return (including extensions). A separate Form 5472 must be filed for each foreign or domestic related party with which the reporting corporation had a reportable transaction during the tax year. Attach Form 5472 to the income tax return. You are required to file a duplicate copy of Form 5472 with the Internal Revenue Service Center, P.O. Box 409101, Ogden, UT, 84409. However, if you file your income tax return electronically, see *Electronic Filing of Form 5472* below for additional information.

If the reporting corporation's income tax return is not filed when due, file a timely Form 5472 (with a copy to Ogden) separately with the service center where the tax return is due. When the tax return is filed, attach a copy of the previously filed Form 5472.

Electronic Filing of Form 5472

If you file your income tax return electronically, see the instructions for your income tax return for general information about electronic filing. If you file your original Form 5472 electronically (as an attachment to a timely filed, electronically filed income tax return), such filing satisfies the duplicate filing requirement referred to above. See the first sentence under *When and Where To File* above for the definition of "timely."

Accrued Payments and Receipts

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).

Penalties

Penalties for failure to file Form 5472. A penalty of $10,000 will be assessed on any reporting corporation that fails to file Form 5472 when due and in the manner prescribed. The penalty also applies for failure to maintain records as required by Regulations section 1.6038A-3.

Note. *Filing a substantially incomplete Form 5472 constitutes a failure to file Form 5472.*

Each member of a group of corporations filing a consolidated information return is a separate reporting corporation subject to a separate $10,000 penalty and each member is jointly and severally liable.

If the failure continues for more than 90 days after notification by the IRS, an additional penalty of $10,000 will apply. This penalty applies with respect to each related party for which a failure occurs for each 30-day period (or part of a 30-day period) during which the failure continues after the 90-day period ends.

Criminal penalties under sections 7203, 7206, and 7207 may also apply for failure to submit information or for filing false or fraudulent information.

Record Maintenance Requirements

A reporting corporation must keep the permanent books of account or records as required by section 6001. These books must be sufficient to establish the correctness of the reporting corporation's Federal income tax return, including information or records that might be relevant to determine the correct treatment of transactions with related parties. See Regulations section 1.6038A-3 for more detailed information. Also, see Regulations sections 1.6038A-1(h) and 1.6038A-1(i) for special rules that apply to small corporations and reporting corporations with related party transactions of de minimis value.

Specific Instructions

Part I

Line 1a. Address. Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the corporation has a P.O. box, show the box number instead.

Foreign address. Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code, if any. Do not abbreviate the country name.

Line 1c. Total assets. Domestic reporting corporations enter the total assets from item D, page 1, Form 1120. Foreign reporting corporations enter the amount from line 17, column (d), Schedule L, Form 1120-F.

Lines 1d and 1e. Enter a description of the principal business activity and enter the principal business activity code. See the instructions for Form 1120 or Form 1120-F for a list of principal business activities and their associated codes.

Line 1f. Enter the total value in U.S. dollars of all foreign related party transactions reported in Parts IV and V of **this** Form 5472. This is the total of the amounts entered on lines 11 and 22 of Part IV plus the fair market value of the nonmonetary and less-than-full consideration transactions reported in Part V. **Do not** complete line 1f if the reportable transaction is with a U.S. related party.

Line 1g. File a separate Form 5472 for each foreign or each U.S. person who is a related party with which the reporting corporation had a reportable transaction. Enter the total number of Forms 5472 (including this one) being filed for the tax year.

Line 1h. Enter the total value in U.S. dollars of all foreign related party transactions reported in Parts IV and V of **all** Forms 5472 filed for the tax year. This is the total of the amounts entered on line 1f of **all** Forms 5472 filed for the tax year (including this one).

Line 1l. Provide the principal country(ies) where business is conducted. **Do not** include a country(ies) in which business is conducted solely through a subsidiary. **Do not** enter "worldwide" instead of listing the country(ies). These rules also apply to lines 2c, 3c, 4c, Part II, and line 1f, Part III.

Line 2. For purposes of this line:

- "Foreign person" has the same meaning as provided on page 3.
- 50% direct or indirect ownership is determined by applying the constructive ownership rules of section 318 with the modifications listed under *25% foreign shareholder* on page 2.

Part II

Note. *Only 25% foreign-owned U.S. corporations complete Part II.*

The form provides sufficient space to report information for two direct 25% foreign shareholders and two ultimate indirect 25% foreign shareholders. If more space is needed, show the information requested in Part II on an attached sheet.

Report on lines 1a through 1e information about the direct 25% foreign shareholder who owns (by vote or value) the largest percentage of the stock of the U.S. reporting corporation.

Report on lines 2a through 2e information about the direct 25% foreign shareholder who owns (by vote or value) the second-largest percentage of the stock of the U.S. reporting corporation.

Report on lines 3a through 3e information about the ultimate indirect 25% foreign shareholder who owns (by vote or value) the largest percentage of the stock of the U.S. reporting corporation.

Report on lines 4a through 4e information about the ultimate indirect 25% foreign shareholder who owns (by vote or value) the second-largest percentage of the stock of the U.S. reporting corporation.

Lines 3a through 3e and lines 4a through 4e. Attach an explanation of the attribution of ownership. See Rev. Proc. 91-55 and Regulations section 1.6038A-1(e).

Part III

All filers must complete Part III even if the related party has been identified in Part II as a 25% foreign shareholder. Report in Part III information about the related party (domestic or foreign) with which the reporting corporation had reportable transactions during the tax year.

Part IV

Note. ***Do not*** *complete Part IV for transactions with a domestic related party.*

When completing Part IV or Part V, the terms "paid" and "received" include accrued payments and accrued receipts. State all amounts in U.S. dollars and attach a schedule showing the exchange rates used.

If the related party transactions occur between a related party and a partnership that is, in whole or in part, owned by a reporting corporation, the reporting corporation reports only the percentage of the value of the transaction(s) equal to the percentage of its partnership interest. This rule does not apply if the reporting corporation owns a less-than-25% interest in the partnership. The rules of attribution apply when determining the reporting corporation's percentage of partnership interest.

Generally, all reportable transactions between the reporting corporation and a related foreign party must be entered in Part IV.

Reasonable estimates. When actual amounts are not determinable, enter reasonable estimates (see below) of the total dollar amount of each of the categories of transactions conducted between the reporting corporation and the related person in which monetary consideration (U.S. currency or foreign currency) was the sole consideration paid or received during the tax year of the reporting corporation.

A reasonable estimate is any amount reported on Form 5472 that is at least 75% but not more than 125% of the actual amount required to be reported.

Small amounts. If any actual amount in a transaction or a series of transactions between a foreign related party and the reporting corporation does not exceed a total of $50,000, the amount may be reported as "$50,000 or less."

Line 7. Amounts borrowed. Report amounts borrowed using either the outstanding balance method or the monthly average method. If the outstanding balance method is used, enter the beginning and ending outstanding balance for the tax year on lines 7a and 7b. If the monthly average method is used, skip line 7a and enter the monthly average for the tax year on line 7b.

Line 10. Other amounts received. Enter amounts received that are not specifically reported on lines 1 through 9.
Include amounts on line 10 to the extent that these amounts are taken into account in determining the taxable income of the reporting corporation.

Line 18. Amounts loaned. Report amounts loaned using either the outstanding balance method or the monthly average method. If the outstanding balance method is used, enter the beginning and ending outstanding balance for the tax year on lines 18a and 18b. If the monthly average method is used, skip line 18a and enter the monthly average for the tax year on line 18b.

Line 21. Other amounts paid. Enter amounts paid that are not specifically reported on lines 12 through 20. Include amounts on line 21 to the extent that these amounts are taken into account in determining the taxable income of the reporting corporation.

Part V

Note. *Do not complete Part V for transactions with a domestic related party.*

If the related party is a foreign person, the reporting corporation must attach a schedule describing each reportable transaction, or group of reportable transactions. The description must include sufficient information so that the nature and approximate monetary value of the transaction or group of transactions can be determined. The schedule should include:

1. A description of all property (including monetary consideration), rights, or obligations transferred from the reporting corporation to the foreign related party and from the foreign related party to the reporting corporation;

2. A description of all services performed by the reporting corporation for the foreign related party and by the foreign related party for the reporting corporation; **and**

3. A reasonable estimate of the fair market value of all properties and services exchanged, if possible, or some other reasonable indicator of value.

If the entire consideration received for any transaction includes both tangible and intangible property and the consideration paid is solely monetary consideration, report the transaction in Part IV instead of Part V if the intangible property was related and incidental to the transfer of the tangible property (e.g., a right to warranty services).

See the instructions for Part IV for information on reasonable estimates and small amounts.

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 time is:

Recordkeeping	17 hr., 42 min.
Learning about the law or the form	3 hr., 4 min.
Preparing and sending the form to the IRS	3 hr., 30 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. See the instructions for the tax return with which this form is filed.

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 2010, or tax year beginning , 2010, ending , 20

OMB No. 1545-1866

2010

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	24,990,000
2	Taxable income (Form 1120-F, Section II, line 31)	2	12,334,000
3	Total tax (Form 1120-F, Schedule J, line 9)	3	4,316,900
4	Amount owed (Form 1120-F, page 1, line 7)	4	
5a	Overpayment (Form 1120-F, page 1, line 8a)	5a	136,630
b	Overpayment resulting from tax deducted and withheld under Chapter 3 (Form 1120-F, page 1, line 8b)	5b	

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 2010 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.

DRAFT AS OF June 4, 2010

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 2010 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 | Chief Financial Officer — 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-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.

ERO's Use Only

ERO's signature	Date	Check if also paid preparer ☑	Check if self-employed ☐	ERO's SSN or PTIN P000000007
Firm's name (or yours if self-employed), address, and ZIP code	AAA Tax Service 4000 3rd Avenue, Suite 100, Portland, OR 97201	EIN 11-0000300 Phone no. 000-123-4567		

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.

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	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** (2010)

EXHIBIT 7 – Tax Year 2010 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: 11/01/2010 – 10/31/2011

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: 01/15/12

Tax Year: 2010

Binary Attachment Count: 0

IP Address: 112.112.112.112

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	Identifying number
RamcFile Inc.	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.

DRAFT AS OF October 17, 2009

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 10, and ending 10/31, 20 11

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

6	Tentative total tax	6	1,000
7	**Total** payments and credits (see instructions)	7	1,000
8	**Balance due.** Subtract line 7 from line 6. **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)	8	0

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: 11/01/2010 – 10/31/2011

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, 2012
Taxpayer PIN: Self-select

Return Type: 7004

Tax Year: 2010

Binary Attachment Count: 0

IRS PAYMENT:
RTN: 012345672
ACCT #: 1234000000
TYPE OF ACCOUNT: Checking
AMOUNT OF PAYMENT: 4,400
REQUESTED PAYMENT DATE: January 17, 2012
TAXPAYER DAYTIME PHONE NUMBER: 512-555-1111

IP Address: 112.112.112.112

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**
(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	Identifying number
ModeNTech Inc.	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)).

Newton, ND 58204

Note. See instructions before completing this form.

DRAFT AS OF October 17, 2009

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 10, and ending 10/31, 20 11

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

6	Tentative total tax	6	5,000
7	**Total** payments and credits (see instructions)	7	600
8	**Balance due.** Subtract line 7 from line 6. **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)	8	4,400

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: 08/01/2010 – 07/31/2011

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: 2010

Binary Attachment Count: 0

IP Address: 112.112.112.112

IRS PAYMENT: None

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	Identifying number
Foreignco Group	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.

DRAFT AS OF October 17, 2009

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) 1 6

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) . . . . . ☐☐

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 10, and ending 07/31, 20 11

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

6	Tentative total tax	6	10,000
7	**Total** payments and credits (see instructions)	7	9,000
8	**Balance due.** Subtract line 7 from line 6. **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)	8	1,000

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: 01/01/2010– 12/31/2010

Return Type: 7004

Originator: **EFIN:** Self-select
Type: ERO
Practitioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Filer: **EIN:** 11-0000049
Name: Flower Store One
Name Control: FLOW
Address: 3 Bulb Street
Somewhere, TX 78621

Tax Year: 2010

Binary Attachment Count: 0

IP Address: 112.112.112.112

IRS PAYMENT: None

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	Identifying number
Flower Store One	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.

DRAFT AS OF October 17, 2009

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	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) . . . . . ☐☐

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 10, 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

6	Tentative total tax	6	0
7	**Total** payments and credits (see instructions)	7	0
8	**Balance due.** Subtract line 7 from line 6. **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)	8	0

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

Cat. No. 13804A Form **7004** (Rev. 12-2008)