Help For All, Inc. 00-0000001

FORMS REQUIRED: 1120, 1120 Sch B, 1120 Sch D, 1120 Sch G, 1120 Sch M-3, 1120 Sch O, 1125-A, 1125-E, 3800, 4562, 5884, 8594, 8881, 8882, 8916-A, 8932, 8933, 8453-C, 8949

ATTACHMENTS:
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSetion263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
ItemizedOtherDecreasesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule

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

HEADER INFO: Not on the actual return

Multiple Software Packages Used: Yes

Originator: EFIN: Self-select
Type: ERO
Practitioner PIN: N/A (using scanned Form 8453-C)
PIN entered by: N/A

Signature Option: Binary Attachment 8453 Signature Document

Officer: Name: Roger Rabbit
Title: Chief Executive Officer
Taxpayer PIN: N/A (using scanned Form 8453-C)
Phone: 703-555-1515
Email address: roger.rabbit@help.com
Date signed: 01/25/2020

Preparer: Name: Johnny Appleseed
Email address: johnny.appleseed@help.com
Date prepared: 01/20/2020

Name Control: HELP

IRS Payment: N/A

Schedule O additional information: Help for All, Inc. is a member of a controlled group. Games Anonymous, EIN 00-0000027, is a brother-sister group and has been a component member for the entire year.

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

Income Type	Name of Partnership	EIN of Partnership	US Address of Partnership	Partnership Amount
Ordinary Income from Partnerships	Magnolia Arts	00-0000077	22 Any address	313,415,757
Ordinary Income from Partnerships	Magenta Arts	00-0000078	23 Any address	61,602,988
TOTAL*				375,018,745

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

Attachment 2, F1120, Line 26, Other Deductions (*ItemizedOtherDeductionsSchedule)*

Description	Amount
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

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

Attachment 3, F1125-A, Line 4, Additional Section 263A Costs (ItemizedAdditionalSection263ACostsSchedule)

Type of additional Section 263A costs	Amount for cost by type
Administrative costs	19,676

Attachment 4, F1125-A, Sch A, Line 5, Other Costs (*ItemizedOtherCostsSchedule)*

Type of Other Cost	Amount of Other cost
Allocation of Cost of Goods Sold	2,974
Cost of Service	50,804
TOTAL*	53,778

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

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

Other Current Asset Description	Beginning Amount	Ending Amount
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

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

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

Other Investment Description	Beginning Amount	Ending Amount
Investments in Affiliates	1,170,917,682	1,230,810,633

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

Other Current Liability Description	Beginning Amount	Ending Amount
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

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

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

Other Liability Description	Beginning Amount	Ending Amount
Deferred Compensation	962,818,384	1,173,826,771

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

Description	Amount	Total Amount**
Miscellaneous Other Increases	1,804,817,786	1,804,817,786

**The total amount is part of the *ItemizedOtherIncreasesSchedule* dependency schema.

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

Description	Amount	Total Amount**
Other Decreases	882,718,261	882,718,261

**The total amount is part of the *ItemizedOtherDecreasesSchedule* dependency schema.

Attachment 11, Schedule M-3, Part III, Line 38, Other Expense Items with Differences (*OtherExpenseDeductionItemsWithDifferencesSchedule)*

Description	Expense per Income Statement	Temporary Difference Amount	Permanent Difference Amount	Deductions per tax return amount
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

*The total amount is not part of the dependency schema; it is for illustrative purposes only.

Tax Year 2019

September 25, 2019 1120 MeF ATS Scenario 1

Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2019 or tax year beginning January 01 **, 2019, ending** Dec 31 **, 20** 19

▶ **Go to *www.irs.gov/Form1120* for instructions and the latest information.**

OMB No. 1545-0123

2019

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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 ☑

TYPE OR PRINT

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 or province, country, and ZIP or foreign postal code: Anytown, MD 20901

B Employer identification number: 00-0000001

C Date incorporated: 05-30-1983

D Total assets (see instructions): $ 3,769,608,959

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

Income	1a	Gross receipts or sales	1a 684,525		
	b	Returns and allowances	1b		
	c	Balance. Subtract line 1b from line 1a		1c	684,525
	2	Cost of goods sold (attach Form 1125-A)		2	219,245
	3	Gross profit. Subtract line 2 from line 1c		3	465,280
	4	Dividends and inclusions (Schedule C, line 23)		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 statement)		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 (see instructions—attach Form 1125-E) ▶		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 (see instructions)		18	2,716,219
	19	Charitable contributions		19	
	20	Depreciation from Form 4562 not claimed on Form 1125-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	Reserved for future use		25	
	26	Other deductions (attach statement)		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
	29a	Net operating loss deduction (see instructions)	29a		
	b	Special deductions (Schedule C, line 24)	29b		
	c	Add lines 29a and 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, Part I, line 11)		31	29,160,804
	32	2019 net 965 tax liability paid (Schedule J, Part II, line 12)		32	
	33	Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)		33	30,000,000
	34	Estimated tax penalty. See instructions. Check if Form 2220 is attached ▶ ☐		34	
	35	**Amount owed.** If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed		35	
	36	**Overpayment.** If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid		36	839,196
	37	Enter amount from line 36 you want: **Credited to 2020 estimated tax** ▶ **Refunded** ▶		37	839,196

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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
				P100000001

Firm's name ▶ Electronic Tax Filers, Inc. Firm's EIN ▶ 00-0000011

Firm's address ▶ 100 Efile Drive, Anytown, TX 75321 Phone no. 512-555-1212

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q Form **1120** (2019)

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Schedule C **Dividends, Inclusions, and Special Deductions** (see instructions)

		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	**Subtotal.** Add lines 1 through 8. See instructions for limitations		see instructions	
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	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Section 965(a) inclusion		see instructions	
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	**Total dividends and inclusions.** Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	**Total special deductions.** Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

Schedule J Tax Computation and Payment (see instructions)

Part I–Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ▶ ☐				
2	Income tax. See instructions			2	29,177,160
3	Base erosion minimum tax amount (attach Form 8991)			3	
4	Add lines 2 and 3			4	29,177,160
5a	Foreign tax credit (attach Form 1118)	5a			
b	Credit from Form 8834 (see instructions)	5b			
c	General business credit (attach Form 3800)	5c	16,356		
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	16,356
7	Subtract line 6 from line 4			7	29,160,804
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	
9a	Recapture of investment credit (attach Form 4255)	9a			
b	Recapture of low-income housing credit (attach Form 8611)	9b			
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c			
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d			
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e			
f	Other (see instructions—attach statement)	9f			
10	**Total.** Add lines 9a through 9f			10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31			11	29,160,804

Part II–Section 965 Payments (see instructions)

12	2019 net 965 tax liability paid from Form 965-B, Part II, column (k), line 3. Enter here and on page 1, line 32	12	

Part III–Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2018 overpayment credited to 2019			13	
14	2019 estimated tax payments			14	30,000,000
15	2019 refund applied for on Form 4466			15	( )
16	Combine lines 13, 14, and 15			16	30,000,000
17	Tax deposited with Form 7004			17	
18	Withholding (see instructions)			18	
19	**Total payments.** Add lines 16, 17, and 18			19	30,000,000
20	Refundable credits from:				
a	Form 2439	20a			
b	Form 4136	20b			
c	Form 8827, line 5c	20c			
d	Other (attach statement—see instructions)	20d			
21	**Total credits.** Add lines 20a through 20d			21	
22	2019 net 965 tax liability from Form 965-B, Part I, column (d), line 3. See instructions			22	
23	**Total payments, credits, and section 965 net tax liability.** Add lines 19, 21, and 22. Enter here and on page 1, line 33			23	30,000,000

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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. ▶		
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:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851,** Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		✓

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

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		✓

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316		✓
	If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions. See the instructions for Form 5452. 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 the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock?		✓
	For rules of attribution, see section 318. If "Yes," enter: **(a)** Percentage owned ▶ and **(b)** 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 (see instructions) ▶ ☐ 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 reported on page 1, line 29a.) ▶ $		

Schedule K **Other Information** *(continued from page 4)*

		Yes	No
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) 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. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ► $		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		✓
	If "Yes," complete and attach Schedule UTP.		
15a	Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?		✓
b	If "Yes," did or will the corporation file required Form(s) 1099?		✓
16	During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		✓
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		✓
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		✓
19	During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		✓
20	Is the corporation operating on a cooperative basis?		✓
21	During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		✓
	If "Yes," enter the total amount of the disallowed deductions ► $		
22	Does the corporation have gross receipts of at least $500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		✓
	If "Yes," complete and attach Form 8991.		
23	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		✓
24	Does the corporation satisfy one or more of the following? See instructions		✓
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than $26 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense.		
	If "Yes," to any, complete and attach Form 8990.		
25	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		✓
	If "Yes," enter amount from Form 8996, line 14 ► $		

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August 21, 2019
DO NOT FILE

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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 statement)		6,272,210		5,201,156
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)		1,170,917,682		1,230,810,633
10a	Buildings and other depreciable assets	320,264,517		364,364,756	
b	Less accumulated depreciation	(115,865,855)	204,398,662	(138,886,967)	225,477,609
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 statement)				
15	Total assets		4,117,170,499		3,769,608,959
	Liabilities and Shareholders' Equity				
16	Accounts payable		22,075,720		38,596,725
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)		829,763,902		470,253,285
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)		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	17,513,981	326,013,891
23	Additional paid-in capital		675,611,707		675,611,707
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		1,300,720,012		1,085,306,580
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock		( )		( )
28	Total liabilities and shareholders' equity		4,117,170,499		3,769,608,959

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

Note: The corporation may be required to file Schedule M-3. 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	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 2018)
Department of the Treasury
Internal Revenue Service

Additional Information for Schedule M-3 Filers

▶ **Attach to Form 1120.**
▶ **Go to *www.irs.gov/Form1120* for the latest information.**

OMB No. 1545-0123

Name: Help For All, Inc.

Employer identification number (EIN): 00-0000001

		Yes	No
1	Does any amount reported on Schedule M-3 (Form 1120), Part II, line 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 nonshareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property		✓

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.

▶ Go to *www.irs.gov/Form1120* for instructions and the latest information.

OMB No. 1545-0123

2019

Name: Help For All, Inc.

Employer identification number: 00-0000001

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? . . . . ▶ ☐ Yes ☐ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

DRAFT AS OF July 2, 2019 DO NOT FILE

Part I Short-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	20,000,000	(8,197,798)		11,802,202
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term capital gain from installment sales from Form 6252, line 26 or 37	4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824	5	
6 Unused capital loss carryover (attach computation)	6	( )
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h	7	

Part II Long-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 Enter gain from Form 4797, line 7 or 9	11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37	12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824	13	
14 Capital gain distributions (see instructions)	14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h	15	

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	11,802,202
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns . .	18	11,802,202

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

SCHEDULE G (Form 1120)
(Rev. December 2011)
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

Name	Employer identification number (EIN)
Help For All, Inc.	00-0000001

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	00-0000027	Corporation	US	50%

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

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

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

Cat. No. 52684S

Schedule G (Form 1120) (Rev. 12-2011)

SCHEDULE M-3 (Form 1120)
(Rev. December 2019)
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.
▶ Go to *www.irs.gov/Form1120* for instructions and the latest information.

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return): Help For All, Inc.
Employer identification number: 00-0000001

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

DRAFT AS OF July 29, 2019 DO NOT FILE

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☑ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☑ **No.** Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?
☑ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2a Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY

b Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☑ **No.**

c Has the corporation's income statement been restated for any of the five income statement periods immediately 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 . . . . . ☐☐☐☐☐☐☐☐☐

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 statement)	**5a**	( )
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	**5b**	
6a	Net income from nonincludible U.S. entities (attach statement)	**6a**	( )
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	**6b**	
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	**7a**	
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	**7b**	
c	Net income (loss) of other includible entities (attach statement)	**7c**	
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	**8**	
9	Adjustment to reconcile income statement period to tax year (attach statement)	**9**	
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	**10a**	
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	**10b**	
c	Other adjustments to reconcile to amount on line 11 (attach statement)	**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 Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).

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 ▶	3,769,608,959	3,769,608,959
b	Removed on Part I, line 5 ▶		
c	Removed on Part I, line 6 ▶		
d	Included on Part I, line 7 ▶		

Name of corporation (common parent, if consolidated return): Help For All, Inc.
Employer identification number: 00-0000001

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

DRAFT AS OF July 29, 2019 DO NOT FILE

Part II **Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return** (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 12)	(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	Gross-up for foreign taxes deemed paid				
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				
13	Interest income (see instructions)	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 (see instructions)	(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 statement)				
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 statement)				
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 39)	(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 Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return): Help For All, Inc

Employer identification number: 00-0000001

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

DRAFT AS OF July 29, 2019 DO NOT FILE

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 (see instructions)	(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 (see instructions)				
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	Reserved				
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				
36	Section 118 exclusion (attach statement)				
37	Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions)				
38	Other expense/deduction items with differences (attach statement)	72,295,630	47,304,279	(16,350)	119,583,559
39	**Total expense/deduction items.** Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	149,583,207	58,076,329	(68,431,726)	139,227,810

SCHEDULE O (Form 1120)
(Rev. December 2018)
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.**
▶ **Go to *www.irs.gov/Form1120* for instructions and the latest information.**

OMB No. 1545-0123

Name	Employer identification number
Help For All, Inc.	00-0000001

Part I Apportionment Plan Information

1 Type of controlled group:
- **a** ☐ Parent–subsidiary group
- **b** ☑ Brother–sister group
- **c** ☐ Combined group
- **d** ☐ Life insurance companies only

2 This corporation has been a member of this group:
- **a** ☑ For the entire year.
- **b** ☐ From _____, 20 _____, until _____, 20_____ .

3 This corporation consents and represents to:
- **a** ☐ Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20 _____, and for all succeeding tax years.
- **b** ☐ Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending _____, 20_____, and for all succeeding tax years.
- **c** ☐ Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
- **d** ☐ Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20_____, and for all succeeding tax years.

4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
- **a** ☐ 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 ☑ If the corporation has a short tax year that does not include December 31, check the box. See instructions.

Part II **Apportionment** (See instructions)

(a) Group member's name and employer identification number		(b) Tax year end (Yr-Mo)	Apportionment (c) Accumulated earnings credit	(d) Penalty for failure to pay estimated tax	(e) Other
1 Help For All, Inc. EIN 00-0000001		201812	0	0	0
2 Games Anonymous EIN 00-0000027		201812	0	0	0
3					
4					
5					
6					
7					
8					
9					
10					
Total					

Form **1125-A**

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

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

OMB No. 1545-0123

Name	Employer identification number
Help For All, Inc.	00-0000001

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 Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	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 amount of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions ☑ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☑ No

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

What's New

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

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

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

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

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

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of $25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

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

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

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

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

Form **1125-E**
(Rev. October 2016)
Department of the Treasury
Internal Revenue Service

Compensation of Officers

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.**
▶ **Information about Form 1125-E and its separate instructions is at *www.irs.gov/form1125e*.**

OMB No. 1545-0123

Name: Help For All, Inc.
Employer identification number: 00-0000001

Note: Complete Form 1125-E only if total receipts are $500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	**(b)** Social security number (see instructions)	**(c)** Percent of time devoted to business	Percent of stock owned **(d)** Common	Percent of stock owned **(e)** Preferred	**(f)** Amount of compensation
1 Robert Fleece	000-00-0009	100 %	10 %	%	1,000,000
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	

2	Total compensation of officers	**2**	1,000,000
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	**3**	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return	**4**	1,000,000

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

▶ Go to *www.irs.gov/Form3800* for instructions and the latest information.
▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

OMB No. 1545-0895

2019

Attachment Sequence No. **22**

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

Identifying number: 00-0000001

DRAFT AS OF August 14, 2019 DO NOT FILE

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked		1	6,506
2	Passive activity credits from line 2 of all Parts III with box B checked	2		
3	Enter the applicable passive activity credits allowed for 2019. See instructions		3	
4	Carryforward of general business credit to 2019. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach		4	
5	Carryback of general business credit from 2020. Enter the amount from line 2 of Part III with box D checked. See instructions		5	
6	Add lines 1, 3, 4, and 5		6	6,506

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2, or the sum of the amounts from Form 1040-NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, 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		7	29,177,160
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54		8	
9	Add lines 7 and 8		9	29,177,160
10a	Foreign tax credit	10a		
b	Certain allowable credits (see instructions)	10b		
c	Add lines 10a and 10b		10c	
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		11	29,177,160
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12 29,177,160		
13	Enter 25% (0.25) of the excess, if any, of line 12 over $25,000. See instructions	13 7,288,040		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52	14 0		
15	Enter the greater of line 13 or line 14		15	7,288,040
16	Subtract line 15 from line 11. If zero or less, enter -0-		16	21,889,120
17	Enter the **smaller** of line 6 or line 16		17	6,506
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.			

Part II **Allowable Credit** *(continued)*

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

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18	Multiply line 14 by 75% (0.75). See instructions		18	
19	Enter the greater of line 13 or line 18		19	
20	Subtract line 19 from line 11. If zero or less, enter -0-		20	
21	Subtract line 17 from line 20. If zero or less, enter -0-		21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23		
24	Enter the applicable passive activity credit allowed for 2019. See instructions		24	
25	Add lines 22 and 24		25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		26	0
27	Subtract line 13 from line 11. If zero or less, enter -0-		27	21,889,120
28	Add lines 17 and 26		28	6,506
29	Subtract line 28 from line 27. If zero or less, enter -0-		29	21,882,614
30	Enter the general business credit from line 5 of all Parts III with box A checked		30	9,850
31	Reserved		31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32		
33	Enter the applicable passive activity credits allowed for 2019. See instructions		33	
34	Carryforward of business credit to 2019. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach		34	
35	Carryback of business credit from 2020. Enter the amount from line 5 of Part III with box D checked. See instructions		35	
36	Add lines 30, 33, 34, and 35		36	9,850
37	Enter the **smaller** of line 29 or line 36		37	9,850
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b		38	16,356

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

Identifying number: 00-0000001

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- **A** ☑ General Business Credit From a Non-Passive Activity
- **B** ☐ General Business Credit From a Passive Activity
- **C** ☐ General Business Credit Carryforwards
- **D** ☐ General Business Credit Carrybacks
- **E** ☐ Reserved
- **F** ☐ Reserved
- **G** ☐ Eligible Small Business Credit Carryforwards
- **H** ☐ Reserved
- **I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ▶ ☐

Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d		
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		500
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		5,000
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (carryforward only)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (carryforward only)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Enhanced oil recovery credit (Form 8830)	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (carryforward only)	1v		
w	Employer differential wage payments (Form 8932)	1w		500
x	Carbon oxide sequestration (Form 8933)	1x		506
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	Employee retention (Form 5884-A)	1aa		
bb	General credits from an electing large partnership (carryforward only)	1bb		
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		6,506
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		9,850
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Increasing research activities (Form 6765)	4i		
j	Employer credit for paid family and medical leave (Form 8994)	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		9,850
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		16,356

DRAFT AS OF August 14, 2019 DO NOT FILE

Tax Year 2019
September 25, 2019 1120 MeF ATS Scenario 1

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ Attach to your tax return.

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

OMB No. 1545-0172

2019

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Help For All, Inc.	Textile Mills	00-0000001

DRAFT AS OF July 3, 2019 DO NOT FILE

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 instructions)	1	
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	
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 2018 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 don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 ▶	13	

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

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

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 (Don't** include listed property. See instructions.**)**

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	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 2019 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			27.5 yrs.	MM	S/L	
property			27.5 yrs.	MM	S/L	
i Nonresidential real			39 yrs.	MM	S/L	
property				MM	S/L	

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 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	

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ **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 (**don't** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	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 **aren't** more than 5% owners or related persons. See instructions.

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

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

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year (see instructions):					
					719,800
43 Amortization of costs that began before your 2019 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	719,800

DRAFT AS OF July 3, 2019 DO NOT FILE

Form **5884**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**
▶ **Information about Form 5884 and its separate instructions is at *www.irs.gov/form5884.***

OMB No. 1545-0219
Attachment Sequence No. **77**

Name(s) shown on return: Help For All, Inc.
Identifying number: 00-0000001

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 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% (0.25)	**1a**	3,900
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ 14,875 × 40% (0.40)	**1b**	5,950
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ × 50% (0.50)	**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 (see instructions)	**3**	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	**4**	9,850
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	**6**	

Tax Year 2019
September 25, 2019 1120 MeF ATS Scenario 1

Form **8594**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement
Under Section 1060

▶ Attach to your income tax return.
▶ Information about Form 8594 and its separate instructions is at *www.irs.gov/form8594*

OMB No. 1545-1021
Attachment Sequence No. **169**

Name as shown on return: Help For All, Inc.

Identifying number as shown on return: 00-0000001

Check the box that identifies you:
☑ Purchaser ☐ Seller

Part I General Information

1 Name of other party to the transaction: Cardigan Unlimited

Other party's identifying number: 00-0000026

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: 10-22-2019

3 Total sales price (consideration): 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 statement 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.

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.

Tax Year 2019

September 25, 2019 1120 MeF ATS Scenario 1

Form **8881**

(Rev. December 2017)

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Pension Plan Startup Costs

▶ **Attach to your tax return.**

▶ **Go to *www.irs.gov/Form8881* for the latest information.**

OMB No. 1545-1810

Attachment Sequence No. **130**

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

Identifying number: 00-000001

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 Form 3800, Part III, line 1j			**5**	500

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2017)

Form **8882**
(Rev. December 2017)
Department of the Treasury
Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8882* for the latest information.**

OMB No. 1545-1809
Attachment Sequence No. **131**

Name(s) shown on return: Help For All, Inc.
Identifying number: 00-0000001

1	Qualified childcare facility expenditures paid or incurred	1		
2	Enter 25% (0.25) of line 1	2		
3	Qualified childcare resource and referral expenditures paid or incurred	3	50,000	
4	Enter 10% (0.10) 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. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k	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 this amount on Form 3800, Part III, line 1k	9		

General Instructions

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

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.

Taxpayers, other than partnerships, S corporations, estates, or trusts, 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 Form 3800.

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.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

Qualified childcare resource and referral expenditures are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

Form **8916-A**

(Rev. November 2019)

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 1120-S.**
▶ **Go to *www.irs.gov/Form1120* for the latest information.**

OMB No. 1545-0123

Name of common parent: Help For All, Inc.
Employer identification number: 00-0000001

Name of subsidiary
Employer identification number

DRAFT AS OF July 29, 2019 DO NOT FILE

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	Reserved				
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 statement)				
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. Enter totals on the applicable Schedule M-3. See instructions	(199,569)	(19,676)		(219,245)

DRAFT AS OF July 29, 2019 DO NOT FILE

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 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	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 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	(11,808,495)	14,524,714		2,716,219

Form **8932**
(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Credit for Employer Differential Wage Payments

▶ Attach to your tax return.
▶ Go to *www.irs.gov/Form8932* for the latest information.

OMB No. 1545-2126
Attachment Sequence No. **161**

Name(s) shown on return: Help For All, Inc.
Identifying number: 00-0000001

1	Eligible differential wage payments paid during the tax year (see instructions)	1	
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages	2	
3	Credit for employer differential wage payments from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	500
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1w	4	500
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1w	6	

DRAFT AS OF August 6, 2019 DO NOT FILE

General Instructions

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

Future Developments

For the latest information about developments related to Form 8932 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8932*.

Which Revision To Use

Use this December 2019 revision of Form 8932 for tax years beginning in 2019 or later, until a later revision is issued. Use prior revisions of this form for earlier tax years. All revisions are available at *www.irs.gov/Form8932.*

Purpose of Form

Use Form 8932 to claim the credit for eligible differential wage payments made to qualified employees after 2008. The credit is 20% of up to $20,000 of differential wage payments paid to each qualified employee during the tax year.

The credit for employer differential wage payments is part of the general business credit.

Partnerships, S corporations, cooperatives, estates, and trusts must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they can report this credit directly on Form 3800, General Business Credit.

For details, see section 45P and Notice 2010-15, 2010-6 I.R.B. 390, available at *www.irs.gov/irb/2010-06_IRB#NOT-2010-15*.

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 a person who has been an employee 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 meet both of the following requirements.

- The payment is made 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.

Controlled Groups

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.

Form **8933**

Department of the Treasury
Internal Revenue Service

Carbon Oxide Sequestration Credit

▶ Attach to your tax return.

▶ Go to *www.irs.gov/Form8933* for the latest information.

OMB No. 1545-0123

2019

Attachment Sequence No. 165

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

Identifying number: 00-0000001

DRAFT AS OF August 15, 2019 DO NOT FILE

Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility before February 9, 2018, disposed of in secure geological storage and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized in a way described in section 45Q(f)(5).

1a	Metric tons captured and disposed of	21.62		
b	Inflation-adjusted credit rate	$23.40		
c	Multiply line 1a by line 1b		1c	506

Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility before February 9, 2018, disposed of in secure geological storage and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, or utilized in a way described in section 45Q(f)(5).

2a	Metric tons captured and used			
b	Inflation-adjusted credit rate			
c	Multiply line 2a by line 2b		2c	

Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).

3a	Metric tons captured and disposed of			
b	Section 45Q(a)(3) applicable dollar amount (see instructions)			
c	Multiply line 3a by line 3b		3c	

Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, or used as described in section 45Q(f)(5).

4a	Metric tons captured and disposed of			
b	Section 45Q(a)(4) applicable dollar amount (see instructions)			
c	Multiply line 4a by line 4b		4c	

5	Section 45Q(b)(3) election. Check the box if you're making the election under section 45Q(b)(3)	☐		
6	Section 45Q(f)(6) election. Check the box if you're making the election under section 45Q(f)(6)	☐		
7	Reserved for future use	☐		
8	Carbon oxide sequestration credit from partnerships and S corporations		8	
9	Add lines 1c, 2c, 3c, 4c, and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1x		9	506

General Instructions

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

Future Developments

For the latest information about developments related to Form 8933 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8933*.

Purpose of Form

Use Form 8933 to claim the section 45Q carbon oxide sequestration 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 aren't required to complete or file this form. Instead, the partner is

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.**
▶ **Go to *www.irs.gov/Form8453C* for the latest information.**

For calendar year 2019, or tax year beginning , 2019, ending , 20 19

OMB No. 1545-0123

2019

Name of corporation: Help For All, Inc.

Employer identification number: 00-0000001

DRAFT AS OF July 2, 2019

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	29,160,804
4	Amount owed (Form 1120, line 35)	4	0
5	Overpayment (Form 1120, line 36)	5	839,196

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

DO NOT FILE

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 2019 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 2019 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, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here ▶ Signature of officer | Date ▶ Title: Chief 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. 100 Efile Drive, Anytown, TX 71231				EIN 00-0000001 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** (2019)