

Great Atomic Pyrotechnics & Design, Inc.

00-000006

FORMS REQUIRED: 1120S, Schedule K-1 (1120S) (2), 1125-A, 1125-E, 4562 (2), 4797, 8453-CORP, 8822-B, 8825

ATTACHMENTS:

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

Additional information:

- The Employer Identification Number (EIN) for this scenario is **00-000006**.
- The entry in Schedule K-1 (Form 1120S), Part I, Box C, "IRS Center where corporation filed return," should be "OSPC."

BINARY ATTACHMENTS: Scanned Form 8453-CORP (8453 Signature Document)
Form 8822-B

HEADER INFO: Not on the actual return

Multiple Software Packages Used: No

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

Signature Option: Binary attachment 8453 signature document

Officer: Name: Carmen Sandiego
Title: President
Officer SSN: 000-00-0123
Taxpayer PIN: N/A
Phone: 703-555-1515
Email Address: carmensandiego@greatatomic.com
Date Signed: 01/25/23

Tax Year 2022
Form 1120-S ATS Scenario 5

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

Description	Beginning Amount
Other Investments	1,000

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

Description	Beginning Amount
Spec House	913

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

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

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

Description	Amount
Form 4797 Book/Tax Diff	2,885

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

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

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

Description	Amount
Gain on Sale Sec 179 Assets	2,800
Net Rental Real Estate income (loss), Form 8825	3,625
TOTAL	6,425

Tax Year 2022
Form 1120-S ATS Scenario 5

Attachment 10, Form 1120S, Schedule M-2, Line 5a: Total of itemized other reductions
(Accumulated Adjustments Account Other Reductions Schedule)

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

Attachment 11, Form 1125-A, Line 5: Other Costs (Itemized Other Costs Schedule)

Description	Amount
Subcontractors	334,099

Attachment 12, Schedule K-1 (000-00-0005) Line 17: Other Information
(Disposition Of Prop With Sect 179 Deductions Statement)

Description of Property	Dodge 2010 Red Pickup Truck
Gross Sales Price	1,400
Cost or Expense of Sale	1,000
Date Property was Acquired	07/29/2012
Date Property was Sold	06/13/2022
Section 179 Deduction	1,000

Attachment 13, Schedule K-1 (000-00-0001) Line 17: Other Information
(Disposition Of Prop With Sect 179 Deductions Statement)

Description of Property	Dodge 2010 Red Pickup Truck
Gross Sales Price	1,400
Cost or Expense of Sale	1,000
Date Property was Acquired	07/29/2012
Date Property was Sold	06/13/2022
Section 179 Deduction	1,000

U.S. Income Tax Return for an S Corporation

Form 1120-S

Department of the Treasury Internal Revenue Service

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

2022

For calendar year 2022 or tax year beginning , 2022, ending , 20

Header section containing: A S election effective date (01/01/1990), B Business activity code number (325100), C Check if Sch. M-3 attached, D Employer identification number (00-0000006), E Date incorporated (01/01/1990), F Total assets (498,034), and Name/Address of Great Atomic Pyrotechnics & Design, Inc.

Section G: Is the corporation electing to be an S corporation beginning with this tax year? Section H: Check if: (1) Final return, (2) Name change, (3) Address change, (4) Amended return, (5) S election termination. Section I: Enter the number of shareholders (2). Section J: Check if corporation: (1) Aggregated activities, (2) Grouped activities.

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

Main table with columns for Income, Deductions, and Tax and Payments. Includes rows 1a-27 with numerical values such as 1,124,560 for gross receipts and 87,920 for ordinary business income.

Signature section: Sign Here. Declaration: Under penalties of perjury, I declare that I have examined this return... Signature of officer, Date, Title (President), and checkbox for IRS discussion.

Paid Preparer Use Only section: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN (P4444444), Firm's name (Electronic Tax Filers, Inc.), Firm's EIN (00-000011), Firm's address (100 Efile Drive, Anytown, TX 78621), Phone no. (512-555-1212).

**Tax Year 2022
Form 1120-S ATS Scenario 5**

Schedule B Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input checked="" type="checkbox"/> Other (specify) <u>Hybrid</u>	Yes	No
2	See the instructions and enter the: a Business activity <u>Construction</u> b Product or service <u>Pyrotechnics</u>		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		✓
4	At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		✓

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made

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

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

5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock (ii) Total shares of non-restricted stock		
			✓
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year (ii) Total shares of stock outstanding if all instruments were executed		✓
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?		✓
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$ _____		
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		✓
10	Does the corporation satisfy one 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 \$27 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j).		
11	Does the corporation satisfy both of the following conditions?		✓
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000.		
b	The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.		

Tax Year 2022
Form 1120-S ATS Scenario 5

Form 1120-S (2022)

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Schedule B Other Information (see instructions) <i>(continued)</i>		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		✓
	If "Yes," enter the amount of principal reduction \$ _____		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		✓
14a	Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?		✓
b	If "Yes," did or will the corporation file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		✓
	If "Yes," enter the amount from Form 8996, line 15 \$ _____		

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	87,920
	2 Net rental real estate income (loss) (attach Form 8825)	2	3,625
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a 3c		
	4 Interest income 4		
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties 6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) 7		
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) 8a			
b Collectibles (28%) gain (loss) 8b			
c Unrecaptured section 1250 gain (attach statement) 8c			
9 Net section 1231 gain (loss) (attach Form 4797) 9			
10 Other income (loss) (see instructions) Type: 10			
Deductions	11 Section 179 deduction (attach Form 4562) 11		11,463
	12a Charitable contributions 12a		
	b Investment interest expense 12b		
	c Section 59(e)(2) expenditures Type: 12c		
d Other deductions (see instructions) Type: 12d			
Credits	13a Low-income housing credit (section 42(j)(5)) 13a		
	b Low-income housing credit (other) 13b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c		
	d Other rental real estate credits (see instructions) Type: 13d		
	e Other rental credits (see instructions) Type: 13e		
	f Biofuel producer credit (attach Form 6478) 13f		
g Other credits (see instructions) Type: 13g			
Inter-national	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment 15a		
	b Adjusted gain or loss 15b		
	c Depletion (other than oil and gas) 15c		
	d Oil, gas, and geothermal properties—gross income 15d		
	e Oil, gas, and geothermal properties—deductions 15e		
	f Other AMT items (attach statement) 15f		
Items Affecting Shareholder Basis	16a Tax-exempt interest income 16a		486
	b Other tax-exempt income 16b		
	c Nondeductible expenses 16c		486
	d Distributions (attach statement if required) (see instructions) 16d		35,987
	e Repayment of loans from shareholders 16e		
	f Foreign taxes paid or accrued 16f		

Form **1120-S** (2022)

Tax Year 2022
Form 1120-S ATS Scenario 5

Form 1120-S (2022)

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Schedule K		Shareholders' Pro Rata Share Items <i>(continued)</i>	Total amount	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement)		
Reconciliation	18	Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18	80,082

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)		
1	Cash		37,504		9,214		
2a	Trade notes and accounts receivable	73,320		164,008			
b	Less allowance for bad debts	()	73,320	()	164,008		
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)				277,976		
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)		1,000				
10a	Buildings and other depreciable assets	69,032		69,395			
b	Less accumulated depreciation	(18,478)	50,554	(22,583)	46,812		
11a	Depletable assets						
b	Less accumulated depletion	()		()			
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization	()		()			
14	Other assets (attach statement)		913				
15	Total assets		163,291		498,010		
Liabilities and Shareholders' Equity							
16	Accounts payable		8,891		75,087		
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)		9,636		251,816		
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more		47,957		36,947		
21	Other liabilities (attach statement)						
22	Capital stock		1,325		1,325		
23	Additional paid-in capital		95,482		132,835		
24	Retained earnings						
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock	()		()			
27	Total liabilities and shareholders' equity		163,291		498,010		

Form **1120-S** (2022)

Tax Year 2022
Form 1120-S ATS Scenario 5

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

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	90,047		5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):		
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) -----			a	Tax-exempt interest \$ -----	486	486
		2,885		6	Deductions included on Schedule K, lines 1 through 12, and 16f, not charged against book income this year (itemize):		
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 16f (itemize):			a	Depreciation \$ -----	6,082	
a	Depreciation \$ -----				Miscellaneous -----	6,768	12,850
b	Travel and entertainment \$ -----	486		7	Add lines 5 and 6		13,336
		486		8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4		80,082
4	Add lines 1 through 3	93,418					

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

		(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year	30,238			
2	Ordinary income from page 1, line 21	87,920			
3	Other additions	6,425			486
4	Loss from page 1, line 21	()			
5	Other reductions	(11,949)			()
6	Combine lines 1 through 5	112,634			486
7	Distributions	35,987			
8	Balance at end of tax year. Subtract line 7 from line 6	74,647			486

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

2022

Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022 ending / /

**Shareholder's Share of Income, Deductions,
Credits, etc.** See separate instructions.

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

Part I Information About the Corporation

A Corporation's employer identification number
00-0000006

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

C IRS Center where corporation filed return
OSPC

D Corporation's total number of shares
Beginning of tax year _____
End of tax year _____

Part II Information About the Shareholder

E Shareholder's identifying number
000-00-0001

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

G Current year allocation percentage 50 %

H Shareholder's number of shares
Beginning of tax year _____
End of tax year _____

I Loans from shareholder
Beginning of tax year \$ _____
End of tax year \$ _____

For IRS Use Only

1	Ordinary business income (loss) 43,960	13	Credits
2	Net rental real estate income (loss) 1,812		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
		A	243
10	Other income (loss)	C	243
		D	17,993
		17	Other information
		K*	1,400
11	Section 179 deduction 5,732		
12	Other deductions		
18	<input type="checkbox"/> More than one activity for at-risk purposes*		
19	<input type="checkbox"/> More than one activity for passive activity purposes*		

* See attached statement for additional information.

Schedule K-1
(Form 1120-S)

2022

Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022 ending / /

Shareholder's Share of Income, Deductions,
Credits, etc. See separate instructions.

Part I Information About the Corporation		Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items	
A Corporation's employer identification number 00-0000006		1 Ordinary business income (loss) 43,960	13 Credits
B Corporation's name, address, city, state, and ZIP code Great Atomic Pyrotechnics and Designs, Inc 36 Any Street Boomtown, CA 90062		2 Net rental real estate income (loss) 1,813	
C IRS Center where corporation filed return OSPC		3 Other net rental income (loss)	
D Corporation's total number of shares Beginning of tax year _____ End of tax year _____		4 Interest income	
		5a Ordinary dividends	
		5b Qualified dividends	14 Schedule K-3 is attached if checked <input type="checkbox"/>
		6 Royalties	15 Alternative minimum tax (AMT) items
		7 Net short-term capital gain (loss)	
		8a Net long-term capital gain (loss)	
		8b Collectibles (28%) gain (loss)	
		8c Unrecaptured section 1250 gain	
		9 Net section 1231 gain (loss)	16 Items affecting shareholder basis A 243
E Shareholder's identifying number 000-00-0005		10 Other income (loss)	C 243
F Shareholder's name, address, city, state, and ZIP code Issa Salesbury 49 Any Street Anytown, PA 19561			D 17,994
G Current year allocation percentage 50 %			17 Other information K* 1,400
H Shareholder's number of shares Beginning of tax year _____ End of tax year _____		11 Section 179 deduction 5,731	
I Loans from shareholder Beginning of tax year \$ _____ End of tax year \$ _____		12 Other deductions	
For IRS Use Only			
		18 <input type="checkbox"/> More than one activity for at-risk purposes*	
		19 <input type="checkbox"/> More than one activity for passive activity purposes*	
* See attached statement for additional information.			

Tax Year 2022
Form 1120-S ATS Scenario 5
Cost of Goods Sold

Form **1125-A**

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

OMB No. 1545-0123

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

Name Great Atomic Pyrotechnics & Designs		Employer identification number 00-0000006	
1	Inventory at beginning of year	1	335,266
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	334,099
6	Total. Add lines 1 through 5	6	669,365
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	669,365

9a Check all methods used for valuing closing inventory:

(i) 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 nonincidental, 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.

**Tax Year 2022
Form 1120-S ATS Scenario 5
Compensation of Officers**

Form **1125-E**

(Rev. October 2016)
Department of the Treasury
Internal Revenue Service

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

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		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 Carmen Sandiego	000-00-0033	100 %	10 %	%	34,973
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					2 34,973
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 34,973

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

Form 4562

Department of the Treasury
Internal Revenue Service

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

Attach to your tax return.

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

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

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

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

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

Table with 2 columns: Line number, Amount. Lines 14-16 for special depreciation allowance.

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

Section A

Table with 2 columns: Line number, Amount. Lines 17-18 for MACRS deductions.

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

Table with 2 columns: Line number, Amount. Lines 21-23 for summary of depreciation.

**Tax Year 2022
Form 1120-S ATS Scenario 5**

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
Computer		80 %	580	464	5	200DB/HY		464	
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L-			
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	464	

Section B—Information on Use of Vehicles

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

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

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.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
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 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

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

Form 4562

Department of the Treasury
Internal Revenue Service

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

Attach to your tax return.

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

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

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

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

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

Table with 3 rows for Part II. Columns include description of property and amount. Includes lines 14, 15, and 16.

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

Section A

Table with 2 rows for Section A. Columns include description of property and amount. Includes lines 17 and 18.

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Columns include description of property and amount. Includes lines 21, 22, and 23.

**Tax Year 2022
Form 1120-S ATS Scenario 5**

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No			24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L-			
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form 1120-S ATS Scenario 5
Sales of Business Property

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

2022

Attachment Sequence No. 27

Form 4797

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4797 for instructions and the latest information.

Table with 2 columns: Name(s) shown on return (Great Atomic Pyrotechnics & Design, Inc.) and Identifying number (00-0000006)

Table with 2 columns: Description (1a-1c) and Line number (1a-1c)

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

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

Table with 2 columns: Description (3-7) and Line number (3-7)

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

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

Table with 2 columns: Description (8-9) and Line number (8-9)

Part II Ordinary Gains and Losses (see instructions)

Table with 2 columns: Description (10) and Line number (10)

Table with 2 columns: Description (11-17) and Line number (11-17)

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

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

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

Table with 2 columns: Description (18a-18b) and Line number (18a-18b)

**Tax Year 2022
Form 1120-S ATS Scenario 5**

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Equipment	Various	01/19/2022
B		
C		
D		
	Property A	Property B
	Property C	Property D
These columns relate to the properties on lines 19A through 19D.		
20 Gross sales price (Note: See line 1a before completing.)	20 9,000	
21 Cost or other basis plus expense of sale	21 15,307	
22 Depreciation (or depletion) allowed or allowable	22 11,486	
23 Adjusted basis. Subtract line 22 from line 21	23 3,821	
24 Total gain. Subtract line 23 from line 20	24 5,179	
25 If section 1245 property:		
a Depreciation allowed or allowable from line 22	25a 11,486	
b Enter the smaller of line 24 or 25a.	25b 5,179	
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a Additional depreciation after 1975. See instructions	26a	
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions.	26b	
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	
d Additional depreciation after 1969 and before 1976.	26d	
e Enter the smaller of line 26c or 26d	26e	
f Section 291 amount (corporations only)	26f	
g Add lines 26b, 26e, and 26f	26g	
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a Soil, water, and land clearing expenses	27a	
b Line 27a multiplied by applicable percentage. See instructions	27b	
c Enter the smaller of line 24 or 27b	27c	
28 If section 1254 property:		
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	
b Enter the smaller of line 24 or 28a.	28b	
29 If section 1255 property:		
a Applicable percentage of payments excluded from income under section 126. See instructions	29a	
b Enter the smaller of line 24 or 29a. See instructions	29b	

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

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

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

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

Tax Year 2022
Form 1120-S ATS Scenario 5
E-file Declaration for Corporations

Form **8453-CORP**

(December 2022)

Department of the Treasury
Internal Revenue Service

File electronically with Form 1120, 1120-F, or 1120-S. Do not file paper copies.

Go to www.irs.gov/Form8453CORP for the latest information.

OMB No. 1545-0123

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

Name of corporation

Great Atomic Pyrotechnics & Design, Inc.

Employer identification number

00-0000006

Part I Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	465,234

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

- A** I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, or Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More, that will be electronically transmitted with the corporation's 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 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

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

Under penalties of perjury, I declare that I 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 <input type="checkbox"/> 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. 92898S

Form **8453-CORP** (12-2022)

Change of Address or Responsible Party — Business

Form **8822-B**
 (Rev. December 2019)
 Department of the Treasury
 Internal Revenue Service

▶ Please type or print.
 ▶ See instructions on back. ▶ Do not attach this form to your return.
 ▶ Go to www.irs.gov/Form8822B for the latest information.

OMB No. 1545-1163

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here

Check **all** boxes this change affects.

- 1 Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)
- 2 Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 3 Business location

4a Business name Great Atomic Pyrotechnics & Design, Inc.	4b Employer identification number 00-000006
-------------------------------------------------------------------------	-----------------------------------------------------------

5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

7 New business location (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

8 New responsible party's name
Add Brenda Star

9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)
abc-44-1234

10 Signature. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.
 Daytime telephone number of person to contact (optional) ▶ _____

Sign Here		
	Signature of owner, officer, or representative	Date
	Officer Title	

Where To File	
Send this form to the address shown here that applies to you.	
IF your old business address was in . . .	THEN use this address . . .
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

▶ Attach to Form 1065 or Form 1120S.

▶ Go to www.irs.gov/Form8825 for the latest information.

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

OMB No. 1545-0123

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

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

Rental Real Estate Income		Properties					
		A	B	C	D		
2	Gross rents	<u>2</u>	<u>7,200</u>				
Rental Real Estate Expenses							
3	Advertising	<u>3</u>					
4	Auto and travel	<u>4</u>					
5	Cleaning and maintenance	<u>5</u>					
6	Commissions	<u>6</u>					
7	Insurance	<u>7</u>	<u>250</u>				
8	Legal and other professional fees	<u>8</u>	<u>350</u>				
9	Interest (see instructions)	<u>9</u>	<u>1,500</u>				
10	Repairs	<u>10</u>	<u>125</u>				
11	Taxes	<u>11</u>	<u>175</u>				
12	Utilities	<u>12</u>	<u>325</u>				
13	Wages and salaries	<u>13</u>					
14	Depreciation (see instructions)	<u>14</u>	<u>800</u>				
15	Other (list) ▶ <u>Bank Charges</u> <u>Licenses and Permits</u>	<u>15</u>	<u>50</u> <u>50</u>				
16	Total expenses for each property. Add lines 3 through 15	<u>16</u>	<u>3,575</u>				
17	Income or (loss) from each property. Subtract line 16 from line 2	<u>17</u>	<u>3,625</u>				
18a	Total gross rents. Add gross rents from line 2, columns A through H	<u>18a</u>	<u>7,200</u>				
18b	Total expenses. Add total expenses from line 16, columns A through H	<u>18b</u>	<u>(3,575)</u>				
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	<u>19</u>					
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	<u>20a</u>					
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.						
	(1) Name	(2) Employer identification number					
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	<u>21</u>	<u>3,625</u>				