Publication 4162

Modernized e-File Test Package for Forms 1120/1120S For Tax Year 2004

U.S. Corporation Income Tax Return

U.S. Income Tax Return for S Corporation

And

Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return

Internal Revenue Service Electronic Tax Administration

Cat. No. 36146V

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1120/1120S ASSURANCE TESTING TAX YEAR 2004 (INCLUDING 7004)

WHO MUST TEST?

All software developers are required to perform the tests in this Test Package before they can be accepted into the electronic filing program for the 2005 (Tax Year 2004) filing season. Anyone who plans to transmit must perform a communications test and be accepted. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) and password through the application process. Refer to Publication 3112, IRS *e-file* Application Package for Form 8633 procedures. For the On-Line application procedures refer to the http://www.irs.gov/efile/article/0,,id=106801,00.html URL.

WHY TEST?

The purpose of testing prior to live processing is to ensure that:

- Filers transmit in the correct format and meet the Internal Revenue Service (IRS) Modernized e-File (MeF) electronic filing specifications;
- 2. Returns have few validation or math errors;
- 3. IRS can receive and process the electronic returns;
- 4. Filers understand and are familiar with the mechanics of electronic filing.

WHAT IS TESTED?

The test package for the 2004 Assurance Testing System (ATS) consists of ten(10) return scenarios. The test returns include a limited number of forms and schedules that are accepted for electronic filing. Every conceivable condition cannot be represented in the Test; therefore, once you pass the tests, you may want to test any additional conditions you feel are appropriate as long as you use the predefined EINs and Name Controls.

The scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the tests. The IRS strongly recommends each return be run against a parser prior to being transmitted to the IRS. The IRS will run each return against a parser.

Also included are three (3) test scenarios for the Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return that need to be completed and submitted for approval.

Below are some XML resources regarding XML schemas and software tools and parsers (these resources are provided for information only-the IRS is not endorsing any product). You may chose any third party parser toolkit or use your own.

• W3C XML Home Page: http://www.w3.org/XML/

- W3C XML Schema Home Page: http://www.w3.org/XML/Schema
- XML Spy: <u>http://www.xmlspy.com/</u>
- Apache Xerces parser toolkit: http://xml.apache.org/
- Microsoft Core XML Services: <u>http://msdn.microsoft.com/library/default.asp?url=/download</u> s/list/xmlgeneral.asp

FORMATTING THE ENTITIES

The business entities presented in the test scenarios are shown in common usage with commas and periods. Refer to XML efile Types for proper formatting for the business name lines and addresses. No commas or periods are allowed. Example:

Test Scenario

Helping Hands, Inc. 31 Any Street Anytown, MO 20901

XML Format

Helping Hands Inc (BusinessNameLinelType)
31 Any St (StreetAddressType)
Anytown (CityType)
MO (StateType)
20901 (ZipCodeType)

PASSWORDS

New or revised applicants who will be transmitting to the IRS will receive an eight-digit alphanumeric password that will be used for testing and production. This password will be mailed to the applicants with instructions on how to acknowledge receipt in order to activate. It will be valid at the beginning of ATS, which will begin November 3, 2004. If testing will be done through the Internet, applicants will choose their passwords during On-Line Registration.

WHEN TO TEST

When you are ready to test call the e-Help Desk at **1-866-255**-**0654**. They will assist you in all preparations necessary to begin testing that includes assigning you a Software ID to use when submitting your returns.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must advise the e-Help Desk at **1-866-255-0654** of all limitations to your Software package at the time of first contact, before testing begins. You must test the complete form with no field limitations except for the number of occurrences.

ELECTRONIC SIGNATURES

Tax Professionals who file 1120/1120S have two options of filing a totally paperless return for their clients using the Practitioner PIN method or the Scanned Form 8453 method. The selected signature option must be identified in the Return Header. Tax Professionals who file 7004 have one option of filing using the Practitioner PIN method. MeF validates that a signature is present for each return. If the taxpayer uses a PIN to sign the return, all appropriate PIN information must be present in the return header. If the taxpayer elects to sign a Form 8453x, the scanned 8453x must be attached to the return. If the electronic return does not contain the required signatures, it will be rejected.

• Practitioner PIN

The Practitioner PIN option can only be used if the taxpayer uses an ERO. It cannot be used if a taxpayer is filing through an On-Line Provider. If the signature option of "PIN Number" is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN option consists of two PINs - one for the taxpayer and one for the Practitioner.

- Taxpayer PIN The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer's PIN must be 5 numeric characters and cannot contain all zeros.
- 2. Practitioner PIN The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on Form 8879-C or 8879-S.

The following fields are required for the Practitioner PIN method or the return will be rejected.

- Practitioner PIN
- PIN Entered By Indicator
- Name of Officer
- Title of Officer
- Taxpayer PIN
- Date Signed

• Scanned Form 8453

The scanned Form 8453 method must be used if the taxpayer decides not to use the Practitioner PIN method for signing the return. The Form 8453-C or 8453-S will be completed and signed by all required parties and then scanned as a PDF file. The appropriate signature option of "Binary Attachment 8453 Signature Document" must be identified in the Return Header. If this option is chosen, the taxpayer and ERO (if applicable) must sign the paper 8453. The signed Form 8453-C/8453-S must then be scanned into a PDF document and inserted into the electronic return as a binary attachment. The binary attachment must be named "8453 Signature Document".

REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages; however Test Scenario 3 will always reject. This is to provide you with experience in reading the Error Records contained in the Acknowledgement File. Test Scenario 3 will be rejected with Business Rule Number R0000-010, [If Name of the Preparer Firm is provided in the Return Header ("PreparerFirmBusinessName" has a value), then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.] Any additional Business Rules violations must be corrected in order to pass ATS testing.

FINAL TRANSMISSION

Once you receive no rejects, other than Test Scenario 3, you will be required to transmit the returns in two separate, same-day transmissions in order to test the ability of your software to increment the transmission ID number that appears in the Transmission Header. Tests 1-5 should be in the first transmission and Tests 6-10 in the second transmission. If you have included the 7004 test scenarios in your testing, include these tests in the second transmission. The first transmission must include the test with the Business Rule R0000-010 rejection.

COMMUNICATIONS TEST FOR THE e-file SYSTEM

If you are a Transmitter and will be transmitting using the Electronic Management System (EMS), you must pass the communications test with software using the asynchronous (ASC) protocol. The EMS site for communications testing is the Tennessee Computing Center (TCC). If you are a Transmitter using accepted software, you must complete an error-free communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in the other) to TCC. Transmitters who have passed the communications test and want to continue to test, must request a test ETIN.

If you will be transmitting through the Internet, you will need to perform the communications test through the Internet. If you will be transmitting through both EMS and the Internet, communications tests must be performed through both systems.

A Software Developer, who will not transmit, need not perform a communications test.

USING YOUR OWN TEST

If you are a Software Developer, when you have been notified that you have passed the ATS test, you may test with your own data using the same password and ETIN. If you are a Transmitter you will need to get a new Test ETIN to continue testing, as your original ETIN will have been moved to "production" status once you have passed the Communications Test. You will continue to use the same password. Call the e-Help Desk at **1-866-255-0654** using the Andover Service Center prompt to obtain a new Test ETIN. You must use the same taxpayer entity information (names and EINs) that is provided in the test package for your independent tests. DO NOT use any other EINs. See Exhibit 3 for the list of valid EINs and Name Controls.

EXHIBITS

The following exhibits are provided at the end of this document:

Exhibit 1 - Standard Postal Service State Abbreviations and Zip Codes

Exhibit 2 - Foreign Country Codes

Exhibit 3 - List of valid EINs and Name Controls

EXHIBIT 1 VALID ZIP CODES

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

State	Abbr.	ZIP Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	СТ	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn,
		344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 39815, 39834, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
lowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801, 039nn-049nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn

EXHIBIT1 - Valid ZIP Codes Continued

State	Abbr.	ZIP Code
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	ΤN	370nn-385nn
Texas	ТΧ	733nn, 73949, 750nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,201nn, 20301,20370,
-		220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S.POSSESSIONS

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	967nn
Federated States of Micronesia	FM	969nn
Guam	GU	9691n, 9692n
Marshall Islands	MH	969nn
Commonwealth of the Northern Mariana Islands	MP	9695n
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

Form 1120 and 1120S returns with addresses in the American Possessions are considered to have domestic addresses for processing purposes. The corporate return <u>filer</u> address (1120/1120S) must contain a state abbreviation to be treated as (and processed in Philadelphia) an American Possession.

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

City	State	ZIP Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

EXHIBIT 2 FOREIGN COUNTRY CODES

Code	Foreign Country	Code	Foreign Country
AF	Afghanistan	BM	Burma
AL	Albania	BY	Burundi
AG	Algeria	CB	Cambodia
AQ	American Samoa	СМ	Cameroon
AN	Andorra	CA	Canada
AO	Angola	CV	Cape Verde
AV	Anguilla	CJ	Cayman Islands
AY	Antarctica	СТ	Central African Republic
AC	Antigua & Barbuda	CD	Chad
AR	Argentina	CI	Chile
AM	Armenia	CH	China
AA	Aruba	KT	Christmas Island
AT	Ashmore & Cartier Islands	IP	Clipperton Island
AS	Australia	CK	Cocos (Keeling) Islands
AU	Austria	CO	Colombia
AJ	Azerbaijan	CN	Comoros
BF	Bahamas	CF	Congo, Republic of the (Brazzaville)
BA	Bahrain	CG	Congo, Democratic Rep of the (Zaire)
FQ	Baker Islands	CW	Cook Islands
BG	Bangladesh	CR	Coral Sea Islands
BB	Barbados	VP	Corsica
BS	Bassas da India	CS	Costa Rica
BO	Belarus	IV	Cote D'Ivoire (Ivory Coast)
BE	Belgium	HR	Croatia
BH	Belize	CU	Cuba
BN	Benin	CY	Cyprus
BD	Bermuda	EZ	Czech Republic
BT	Bhutan	DA	Denmark
BL	Bolivia	DJ	Djibouti
BK	Bosnia-Herzegovina	DO	Dominica
BC	Botswana	DR	Dominican Republic
BV	Bouvet Island	TT	East Timor
BR	Brazil	EC	Ecuador
IO	British Indian Ocean Territory	EG	Egypt
VI	British Virgin Islands	ES	El Salvador
BX	Brunei	EK	Equatorial Guinea
BU	Bulgaria	ER	Eritrea
UV	Burkina Faso	EN	Estonia
ET	Ethiopia	IR	Iran
EU	Europe Island Territory	IZ	Iraq
FK	Falkland Islands (Islas	EI	Ireland
	Malvinas)		
FO	Faroe Islands	IS	Israel
FM	Federated States of	IT	Italy
	Micronesia		
FJ	Fiji	JM	Jamaica
	•	1	1

Code	Foreign Country	Code	Foreign Country
FI	Finland	JN	JanMayen
FR	France	JA	Japan
FG	French Guinea	DQ	Jarvis Island
FP	French Polynesia	JE	Jersey
FS	French Southern &	JQ	Johnston Atoll
	Antartic Lands		
GB	Gabon	JO	Jordan
GA	The Gambia	JU	Juan de Nova Island
GZ	Gaza Strip	ΚZ	Kazakhstan
GG	Georgia	KE	Kenya
GM	Germany	KQ	Kingman Reef
GH	Ghana	KR	Kiribati
GI	Gibraltar	KN	Korea, Democratic People's Republic of (North)
GO	Glorioso Islands	KS	Korea, Republic of (South)
GR	Greece	KU	Kuwait
GL	Greenland	KG	Kyrgyzstan
GJ	Grenada	LA	Laos
GP	Guadeloupe	LG	Latvia
GQ	Guam	LE	Lebanon
GT	Guatemala	LT	Lesotho
GK	Guernsey	LI	Liberia
GV	Guinea	LY	Libya
PU	Guinea-Bissau	LS	Liechtenstein
GY	Guyana	LH	Lithuania
HA	Haiti	LU	Luxembourg
HM	Heard Island & McDonald Islands	MC	Macau
HO	Honduras	MK	Macedonia
HK	Hong Kong	MA	Madagascar
HQ	Howland Island	MI	Malawi
HU	Hungary	MY	Malaysia
IC	Iceland	MV	Maldives
IN	India	ML	Mali
ID	Indonesia	MT	Malta
IM	Man, Isle of	PP	Papua-New Guinea
RM	Marshall Islands	PF	Paracel Islands
MB	Martinique	PA	Paraguay
MR	Mauritania	PE	Peru
MP	Mauritius	RP	Philippines
MF	Mayotte	PC	Pitcairn Islands
MX	Mexico	PL	Poland
MQ	Midway Islands	PO	Portugal
MD	Moldova	RQ	Puerto Rico
MN	Monaco	QA	Qatar
MG	Mongolia	RE	Reunion
MH	Montserrat	RO	Romania
MO	Morocco	RS	Russia
MZ	Mozambique	RW	Rwanda
WA	Namibia	WS	Samoa (Western)
NR	Nauru	SM	San Marino

Code	Foreign Country	Code	Foreign Country
BQ	Navassa Island	TP	Sao Tome and Principe
NP	Nepal	SA	Saudi Arabia
NL	Netherlands	SG	Senegal
NT	Netherlands Antilles	SE	Seychelles
NC	New Caledonia	SL	Sierra Leone
NZ	New Zealand	SN	Singapore
NU	Nicaragua	LO	Slovakia
NG	Niger	SI	Slovenia
NI	Nigeria	BP	Solomon Islands
NE	Niue	SO	Somalia
NF	Norfolk Island	SF	South Africa
CQ	Northern Mariana Island	SX	South Georgia & The
			South Sandwich Islands
NO	Norway	SP	Spain
MU	Oman	PG	Spratly Islands
OC	Other Countries	CE	Sri Lanka
PK	Pakistan	SH	St. Helena
LQ	Palmyra	SC	St. Kitts & Nevis
PS	Palau	ST	St. Lucia Island
PM	Panama	SB	St. Pierre & Miquelon
VC	St. Vincent and the	TV	Tuvalu
	Grenadines		
SU	Sudan	UG	Uganda
NS	Suriname	UP	Ukraine
SV	Svalbard	TC	United Arab Emirates
WZ	Swaziland	UK	United Kingdom (England,
			Northern Ireland, Scotland,
			and Wales)
SW	Sweden	UC	Unknown Country
SZ	Switzerland	UY	Uruguay
SY	Syria	UZ	Uzbekistan
TW	Taiwan	NH	Vanuatu
TI	Tajikistin	VT	Vatican City
ΤΖ	Tanzania	VE	Venezuela
TH	Thailand	VM	Vietnam
ТО	Тодо	VQ	Virgin Islands (US)
TL	Tokelau	WQ	Wake Island
TN	Tonga	WF	Wallis & Futuna
TD	Trinidad & Tobago	WE	West Bank
TE	Tromelin Island	WI	Western Sahara
TS	Tunisia	YM	Yemen (Aden)
TU	Turkey	YO	Yugoslavia
TX	Turkmenistan	ZA	Zambia
ΤK	Turks and Caicos Islands	ZI	Zimbabwe

EXHIBIT 3 VALID EINS AND NAME CONTROLS

For 1120 11-000001 11-000002 11-000003 11-000004 11-000005 11-0000012 11-0000013 11-0000014 11-0000015 11-0000016 11-0000017 11-0000019 11-0000020 11-0000021	NameControlHELPHIDEANYWMAILINTEGREEACMECOUNABCESHARDEFFGHIFJKLFMNOFABCF
For 1120S 11-0000006 11-0000007 11-0000008 11-0000009 11-0000010 11-0000022 11-0000023 11-0000024	Name Control GREA WORK GOLD TREE PACK HANK BIGE CLEA
Other 11-0000011 001-06-0002 001-06-0003 001-06-0005 001-06-0006 001-06-0007 001-06-0008 001-06-0010 001-06-0012 001-06-0013 001-06-0014 001-06-0017 001-06-0016 001-06-0017	NameControlELECDESIBOOKCALVHOBBSALEORTITAXMEXEMCLEASHADSTAILIFTTRIMDOEDOEDOEDOE

001-06-0019

FUEL

11-0000030RAMC11-0000031MODE11-0000032FRUI
11-0000032 FRUT
000000L INOT
11-0000033 FORE
11-0000034 UNIT
11-0000035 ANYB
11-0000036 HOME
11-0000037 ANYL
11-0000038 NUCL
11-0000039 VOTE
11-0000040 ANYR
11-0000041 ANYS
11-0000042 SECO
11-0000043 HOTT
11-0000044 APPL
11-0000045 ANYF
11-0000046 ANYC
11-0000047 ANYR
999-06-0016 DOE
999-06-0017 DOE
999-06-0017 DOE
999-06-0002 BOOK
999-06-0041 DUDO
999-06-0005 SALE
999-06-0042 WIND

Tax Year 2004 1120/1120 TEST SCENARIOS

Note: There is no Test Scenario 1 for 1120/1120S TY 2004

- 2. 1120 851, Sch N, Sch D, 4562, 4626, 4797, 5471(3), 5471 Sch J(3), 5471 Sch M(3), 5471 Sch O (1), 1122, 8827 ItemizedOtherIncomeSchedule ItemizedOtherDeductionsSchedule ItemizedAdditionalSection263AcostsSchedule ItemizedOtherCostsSchedule ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherAssetsSchedule ItemizedOtherCurrentLiabilitiesSchedule ItemizedOtherLiabilitiesSchedule OtherAssetsStatement (2) Binary Attachment - (Org Chart for F5471 Sch O)
- 3.1120 Sch D, 4626, 4797, 4562, 6198, 8275 ItemizedOtherCostsSchedule AnyoneOwned50PctOfCorpVotingStockStatement ItemizedOtherCurrentLiabilitiesSchedule

4.1120 - 4562, 5472 (2), 8833, 8866

ItemizedOtherIncomeSchedule ItemizedOtherDeductionsSchedule ItemizedOtherCostsSchedule AnyoneOwned50PctOfCorpVotingStockStatement ItemizedOtherCurrentAssetsSchedule ItemizedOtherAssetsSchedule Binary Attachment - Scanned Form 8453-C

5.1120 - Sch N, 926, 1118, 1118 Sch J, 4562, 5471, 5471 Sch J, 5471 Sch M, 8832 (4), 8865

ItemizedOtherIncomeSchedule Owned50PercentVotingStockOfDomesticCorpStatement AnyoneOwned50PctOfCorpVotingStockStatement ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule (2) ForeignEntitiesOwnedStatement ItemizedOtherIncomeLossSchedule ItemizedOtherDeductionsSchedule2 (2) TotalForeignTaxesSchedule8865 ItemizedOtherCurrentAssetsSchedule ItemizedOtherAssetsSchedule ItemizedOtherAssetsSchedule ItemizedOtherCurrentLiabilitiesSchedule ItemizedOtherLiabilitiesSchedule OtherCurrentAssetsStatement OtherInvestmentStatement OtherCurrentLiabilitiesStmt OtherLiabilitiesStatement EarningsAndProfitsOtherAdjStmt Post1986UndistributedEarningsSchedule ForeignBranchIncomeStatement

6.1120S - 3115, 4562, 4797, 8825, 970 Sch K-1(5)

CharitableContributionsSchedule ItemizedOtherIncomeSchedule ItemizedOtherDeductionsSchedule ItemizedOtherCostsSchedule DetailedAnalysisOfAllInventoriesStatement AdjNotIncludedInIncomeOverThreeYearExplnStatement PoolingMethodStatement CostSystemUsedStatement OverallMethodOfAccountingAttachment TradeorBusinessStatement

7.11205 - Sch D, 4136, 4562, 8825, Sch K-1(2)

CharitableContributionsSchedule ItemizedOtherIncomeSchedule ItemizedOtherDeductionsSchedule ItemizedOtherCostsSchedule ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherAssetsSchedule SupplementalInformationStmt ToWhomDieselFuelSoldStatement

8. 11205 - Sch D, 4562, 4797, 8082, 8283, 8825, 8881, Sch K-1(2) CharitableContributionsSchedule FairMarketValueStatement ItemizedOtherIncomeSchedule ItemizedOtherDeductionsSchedule ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherCurrentLiabilitiesSchedule ItemizedOtherCostsSchedule ItemizedDeductionsPortfolioIncomeLossStatement SupplementalInformationStmt

9. 11205 - Sch K-1, 4562, 5471, Sch J(5471), Sch M(5471), 5472
CharitableContributionsSchedule
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule

ItemizedOtherDedcutionsSchedule2 ItemizedOtherCostsSchedule ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherCurrentLiabilitiesSchedule ItemizedOtherLiabilitiesSchedule Supplemental Information Statement

10. 1120S - Sch K-1, 4562, 4797, 8865, Sch O(8865), Sch P(8865), Sch K-1(8865)

ItemizedOtherIncomeSchedule CharitableContributionSchedule ItemizedOtherDeductionsSchedule ItemizedOtherCostsSchedule ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherAssetsSchedule ItemizedOtherCurrentLiabilitiesSchedule ItemizedOtherLiabilitiesSchedule SupplementalInformationStatement

Entities for Release 3 Test Scenarios 7004

1.	Form: 1120S	
	RAM Corporation, Inc. 101 Main Street Downtown, MD 20601	11-0000030
	Name Control: RAMC	
2.	Form 1120	
	Modern Technologies, Inc. 301 New Street Newtown, ND 58204	11-0000031
	Name Control: MODE	
	Affiliate 1: Hottest Communications 100 Mall Avenue Uptown, OH 45324	11-0000043
	Name Control: HOTT	
	Affiliate 2: High-Tech Solutions 200 Main Street Anytown, NC 27905	PENDING
	Name Control: HIGH	
3.	Form 1120-FSC	
	Foreign Business One 2 Rue Street Paris City. France	11-0000033
	Name Control: FORE	
	Write-In: FILING UNDER REGULATION SH	ECTION 1.6081-5
	Affiliate 1: Overseas Imports 123 Wide Street New City, NY 00422	NONE

Additional Entities that can be used

Form 990C Any Farmer's Cooperative Assoc 11-0000045 Box 233 Farmer Lane Farm Ville, NE 68108 Name Control: ANYF _____ Form 1120 11-0000035 Any Business 11 Any Place Anywhere, VA 20134 Name Control: ANYB _____ Form 1120 'SUBCHAPTER T COOPERATIVE' 11-000032 Fruit Growers Coop. 34 Orchard Street Produceville, SC 29615 Name Control: FRUI Affiliate 1: Apple Growers 11-0000044 100 Gala Avenue Mackintown, PA 15336 Name Control: APPL Affiliate 2: Orange Groves NONE 200 Pulp Street Juicytown, FL 32706 Name Control: ORAN Form 1120A United States Corporation, Inc. 11-0000034 55 Any Street Anytown, MI 49261 Name Control: UNIT

_____ Form 1120F Second Foreign Corporation 11-0000042 7 Pickle Circus Londontown, England Name Control: SECO _____ Form 1120H Homeowners Assoc. 11-0000036 12 Home Street Hometown, WI 53034 Name Control: HOME Affiliate 1: Your Home Assoc. APPLIED FOR 1 Your Street Yourtown, IL 60033 _____ Form 1120L Any Life Insurance Co. 11-0000037 99 Liability Street Anytown, CT 06765 Name Control: ANYL _____ Form 1120ND Nuclear Trust 11-0000038 1 Atom Lane Electronton, TN 37730 Name Control: NUCL _____ Form 1120PC Any Casualty Insurance Co. 11-0000046 100 Coverage Street Anytown, MN 56765 Name Control: ANYC _____ Form 1120POL 11-0000039 Vote for Anyone P.O. Box 1000 Middle Road Fence Town, NY 00430 Name Control: VOTE

_____ Form 1120REIT Any Real Estate Investment Trust 11-0000040 88 Main Street Profit, MA 01676 Name Control: ANYR Form 1120RIC Any Regulated Investment Co. 11-0000047 123 Main Street Anytown, DC 20075 Name Control: ANYR Form 1120SF Any Settlement Funds 11-0000041 123 Easy Street Money Town, NJ 08912 Name Control: ANYF Corporation Officers: Doug Doe 999-06-0016 Jacque DuDoe 999-06-0041 President President 87 Any Street 2222 French Street Paris City, France Anyplace, VT 05382 301-555-1212 011-44-99999-5555 Sarah Sales 999-06-0005 Jane Doe 999-06-0017 Treasurer Chairman of the Board 77 That Street 49 Any Street This Town, WA 98378 Anytown, PA 19561 301-555-1313 301-555-1616 Tom Doe 999-06-0018 Ron Windsor 999-06-0042 President Agent 33 Pickle Lane 1 Right Street Left Town, OR 97838 London Town, England 011-99-99999-9990 301-555-1414 Rebecca Book 999-06-0002 Vice President 46 Any Street Anytown, NY 10005 301-555-1515

TEST SCENARIO 2

FORMS REQUIRED: 1120, Sch M-3 (1120) (4) Sch N, 4626, 851, Sch D, 1122, 4562, 4797, 5471 (3), 5471 Sch J (3), 5471 Sch M (2), 5471 Sch O, 8827, 8050

ATTACHMENTS:

ItemizedOtherIncomeSchedule ItemizedOtherDeductionsSchedule ItemizedAdditionalSection263AcostsSchedule ItemizedOtherCostsSchedule ItemizedOtherCurrentAssetsSchedule ItemizedOtherAssetsSchedule (2) ItemizedOtherDeductionsSchedule2 ItemizedOtherCurrentLiabilitiesSchedule ItemizedOtherLiabilitiesSchedule ItemizedScheduleofOtherIncreases NonincludibleForeignEntitySchedule (2) AdjustmenttoEliminateTransactionBetweenEntitiesSchedule PartnershipInterestSchedule OtherIncomeLossItemsWithDifferencesSchedule OtherExpensesDeductionItemsWithDifferencesSchedule

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

OTHER: Practitioner PIN

HEADER INFO:

Originator:	MultipleSoftwarePackagesUsed: No EFIN: Self-select Type: ERO NameControl: HIDE
<u>Officer:</u>	PractionerPIN: EFIN – Self-select, PIN – Self-select, PIN Entered by – ERO Name: Doug Doe Title: Chief Executive Officer Phone: 301-555-1212 EmailAddress: DateSigned: Self-select
PREPARED BY:	Electronic Tax Filers, Inc. 001-06-0007/11-0000011 100 Efile Drive Anytown, TX 71232 Phone Number: 512-555-1212
TAXPAYER NAME: TAXPAYER EIN: TAX PERIOD:	Hide 'N Seek Foods, Inc. 11-0000002 Calendar Year 2004

ADDRESS: 32 Any Street Anytown, TX 71232

DIRECT DEPOSIT: NAME OF INSTITUTION: Last Savings Bank RTN: 012456778 ACCT #: 1111-22-3456 TYPE OF ACCOUNT: Checking

Details for attachments to Form 1120 and 5471's

Consolidated Return Schedules – See attached spreadsheets

Schedule 11 Form 5471 attachment, Sch F, Line 12, Other Assets ((ItemizedOtherAssetsSchedule) Foreign Corporation #1

Line		Amount
12a	Intercompany Receivable	17,793,000
12b	Intercompany Receivable	17,793,000

Schedule 12 From 5471 attachment, Sch C, Other Deductions (ItemizedOtherDeductionsSchedule2) Foreign Corporation #1

Line		Amount
16	Managerial Services	1,448,935

Schedule 13 Form 5471 attachment, Sch F, Line 12 Other Assets (ItemizedOtherAssetsSchedule) Foreign Corporation #2

Line		Amount
12a	Intercompany Receivable	4,000,000
12b	Intercompany Receivable	4,000,000

	1	120		U.S.	Corporation	Income T	'ax Re	turn			OMB No. 154	5-0123
For Dep		f the Treasury	For cal	endar year 2004 o	r tax year beginning	, 2	004, endin	g	,	20	200	Δ
_	nal Rever Check if	nue Service		1	See separ	rate instructions.						
1 (Consolida	ated return	Use	Name					BE	mployer	identification n	umber
		orm 851) .	IRS label.	Number street and	d room or suite no. If a		7 of instru	otions		; Date incor	poratod	
(attach S	ch. PH) . 🗌	Other-	Number, Street, and	a room of suite no. If a	F.O. DOX, See page		010115.	۲Ľ	ale moor	porateu	
	see instru	service corp.	wise, print or	City or town, state,	and ZIP code				DT	otal assets	(see page 8 of ins	structions)
	Schedule attach Sc	M-3 required	type.						\$			'
	Check if:	,	return	(2) Einal return	(3) 🗌 Name chang	ge (4) 🗌 Addre	ess change		· ·			
	1a	Gross receipts	or sales		b Less returns an	d allowances		c	Bal 🕨	1c		
	2			chedule A, line 8)						2		
	3			line 2 from line 1						3		
	4	Dividends (S	Schedule (C, line 19)						4		<u> </u>
me	5	Interest .								5		
ncome	6	Gross rents								6		+
-	7	Gross royalt							•	7		+
	8			ne (attach Schedu					•	8		+
	9 10				II, line 17 (attach Fo				•	10		+
	11									11		+
<u> </u>	12			ers (Schedule E, I						12		+
deductions.)	13			ess employment cr	· · ·					13		<u> </u>
ucti	14	Repairs and								14		
ded	15	Bad debts .								15		<u> </u>
	16	Rents								16		<u> </u>
ons	17	Taxes and li	censes .							17		
tati	18	Interest .								18		<u> </u>
instructions for limitations on	19				f instructions for 10%				·	19		+
for	20						20			21b		
suo	21			med on Schedule	A and elsewhere on	return	21a			210		+
ucti	22 23	Depletion . Advertising							•	23		+
ıstr	24	0		g, etc., plans					•	24		+
ee ii	25	Employee be								25		
ons (See	26			ach schedule)						26		
	27			d lines 12 through						27		
ucti	28	Taxable inco	me before	e net operating loss	s deduction and spec	cial deductions. Su	ubtract line	e 27 from lin	e 11	28		<u> </u>
Deducti	29		•	0	(see page 13 of ins	tructions)	29a					
_		bS	special de	ductions (Schedule	e C, line 20)	<u></u>	29b			29c		+
	30			tract line 29c from	n line 28				•	30 31		+
	31	Total tax (S			32a				•	31		+
nts	32 b			ent credited to 2004. ayments	32b							
and Payments	b c			d for on Form 4466	32c () d Bal ►	32d					1
Dayı	e	Tax deposite					32e					1
р	f	Credit for ta	x paid on	undistributed cap	ital gains (attach For		32f					
xa	g	Credit for Fe	ederal tax	on fuels (attach F	orm 4136). See instr	uctions	32g			32h		<u> </u>
Тах	33	Estimated ta	ax penalty	(see page 14 of in	nstructions). Check i	f Form 2220 is at	tached	►		33		<u> </u>
	34				total of lines 31 and					34		+
	35			-	the total of lines 31		ount over			35		+
	36				lited to 2005 estima ned this return, including a		es and state	Refunde ments, and to t		of my know	wledge and belief.	it is true.
Si					than taxpayer) is based or						IRS discuss this	
	ere					•				with the	preparer_shown	below
_		Signature of c	officer		Date	Title				(see instru	uctions)? Yes	🗌 No
Pa	hi	Preparer	s			Date		Check if		Prepa	rer's SSN or PTIN	1
	iu eparer'	signature						self-employ	ved 🗌			
	e Only	1 IIIII 5 IIA	ime (or elf-employe	ed),				EIN	1			
	5 Jiny	address,	and ZIP co					Phone	e no.	()	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q

Form **1120** (2004)

	1120 (2004)						Page 2
Sch	nedule A Cost of Goods Solo	I (see page 14 of in	structions)				
1	Inventory at beginning of year				1		
2	Purchases						
3	Cost of labor				-		
4	Additional section 263A costs (attach se						
5	Other costs (attach schedule)	,					
6	Total. Add lines 1 through 5				-		
7	Inventory at end of year				_		
8	Cost of goods sold. Subtract line 7 fro						
9a	Check all methods used for valuing closed		i on page 1, inte				
ou	(i) \Box Cost as described in Regulation						
	(ii) Lower of cost or market as des		action 1 471-4				
	(<i>iii</i>) Other (Specify method used an	u u u u u u u u u u u u u u u u u u u					
b	Check if there was a writedown of subr				71.2(0)		
0	Check if the LIFO inventory method wa		-				
ں م							• 🗆
d	If the LIFO inventory method was used inventory computed under LIFO	for this tax year, enter		mounts) of cit	9d		
•	If property is produced or acquired for			· · · · ·	• •		
e f	Was there any change in determining q			5 1			
1	attach explanation .						🗌 Yes 🗌 No
Sch	edule C Dividends and Spec				a) Dividends		(c) Special deductions
	instructions)			(0	received	(b) %	(a) × (b)
4	Dividende from less than 200/ award	demostic corrections th	act are aubiant t	a tha			
1	Dividends from less-than-20%-owned of 70% deduction (other than debt-finance		•			70	
0							
2	Dividends from 20%-or-more-owned d 80% deduction (other than debt-finance		-			80	
3	Dividends on debt-financed stock of dor					see instructions	
4	Dividends on certain preferred stock of do	a 1				42	
5	Dividends on certain preferred stock of			· · –		48	
6	Dividends from less-than-20%-owned for subject to the 70% deduction					70	
7							
7	Dividends from 20%-or-more-owned for subject to the 80% deduction					80	
8	Dividends from wholly owned foreign subsidia					100	
9	Total. Add lines 1 through 8. See page	•		,			
10	Dividends from domestic corporations						
10	company operating under the Small Bu	,		ment		100	
11	Dividends from certain FSCs that are sul			 (c)(1))		100	
12	Dividends from affiliated group members s	,	(100	
13	Other dividends from foreign corporatio						
14	Income from controlled foreign corporation						
15	Foreign dividend gross-up (section 78)			·			
16	IC-DISC and former DISC dividends no						
17	Other dividends		01 0 (0001011 24				
18	Deduction for dividends paid on certain p	referred stock of public ut	ilities				
19	Total dividends. Add lines 1 through 1						
20	Total special deductions. Add lines 9,				b	►	
Sch	nedule E Compensation of O						uctions)
	Note: Complete Schedule	•					,
			(c) Percent of	Percent of	corporation owned		
	(a) Name of officer	(b) Social security number	time devoted to business	(d) Common	(e) Preferred	(f) Amou	nt of compensation
1			%	%	%		
			%	%	%		
			%	%	%		

% % % 2 Total compensation of officers 3 Compensation of officers claimed on Schedule A and elsewhere on return 4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12

%

%

%

Form	1120 (2004)			Page 3
Scl	nedule J Tax Computation (see page 17 of instru	uctio	ns)	
1	Check if the corporation is a member of a controlled group (see	sectio	ons 1561 and 1563)►	
	Important: Members of a controlled group, see page 17 of instru			
2a	If the box on line 1 is checked, enter the corporation's share of the	ne \$50	0,000, \$25,000, and \$9,925,000 taxable	
	income brackets (in that order):			
	(1) \$ (2) \$		(3) (\$	
b	Enter the corporation's share of: (1) Additional 5% tax (not more			
	(2) Additional 3% tax (not more			
3	Income tax. Check if a qualified personal service corporation und	der se	ection 448(d)(2) (see page 17) ► 3	
4	Alternative minimum tax (attach Form 4626)		· · · · · · · · · · · · · · · · · · ·	
5	Add lines 3 and 4		6a	
6a b	Foreign tax credit (attach Form 1118)	Ċ	6b	
c	Check: One Nonconventional source fuel credit OEV credit (a			
d	General business credit. Check box(es) and indicate which forms			
	□ Form 3800 □ Form(s) (specify) ►			
е	Credit for prior year minimum tax (attach Form 8827)		<u>6</u> e	
f	Qualified zone academy bond credit (attach Form 8860)		6f	
7	Total credits. Add lines 6a through 6f			
8	Subtract line 7 from line 5			
9	Personal holding company tax (attach Schedule PH (Form 1120))			
10	Other taxes. Check if from: Form 4255 Fo Form 8866 Ott			
11	Total tax. Add lines 8 through 10. Enter here and on page 1, line	ner (a e 31		
	nedule K Other Information (see page 19 of inst			
1	Check accounting method: a Cash Yes No.		At any time during the tax year, did one foreign perso	Yes No
•	b Accrual c □ Other (specify) ►		own, directly or indirectly, at least 25% of (a) the total	al 🛛
2	See page 21 of the instructions and enter the:		voting power of all classes of stock of the corporatio entitled to vote or (b) the total value of all classes of stoc	
а	Business activity code no. ►		of the corporation?	` 📖
b	Business activity ►		If "Yes," enter: (a) Percentage owned ►	-
с	Product or service		and (b) Owner's country ►	
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of	C	The corporation may have to file Form 5472, Informatio Return of a 25% Foreign-Owned U.S. Corporation or	
	a domestic corporation? (For rules of attribution, see		Foreign Corporation Engaged in a U.S. Trade or Business	s.
	section 267(c).)		Enter number of Forms 5472 attached ►	
	If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage	8	· · · · · · · · · · · · · · · · · · ·	
	owned, and (c) taxable income or (loss) before NOL and		debt instruments with original issue discount . ► If checked, the corporation may have to file Form 828 ⁻¹	
	special deductions of such corporation for the tax year ending with or within your tax year.		Information Return for Publicly Offered Original Issu	
	Is the corporation a subsidiary in an affiliated group or a	9	Discount Instruments.	
4	parent-subsidiary controlled group?	9	Enter the amount of tax-exempt interest received c accrued during the tax year ► \$	
	If "Yes," enter name and EIN of the parent	10	Enter the number of shareholders at the end of the ta	×
	corporation ►		year (if 75 or fewer)	
5	At the end of the tax year, did any individual, partnership,	11	· · · · · · · · · · · · · · · · · · ·	
0	corporation, estate, or trust own, directly or indirectly,		electing to forego the carryback period, check here \blacktriangleright	
	50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)	-	If the corporation is filing a consolidated return, the statement required by Temporary Regulations section	
	If "Yes," attach a schedule showing name and identifying		1.1502-21T(b)(3)(i) or (ii) must be attached or the election	
	number. (Do not include any information already entered	10	will not be valid.	
6	in 4 above.) Enter percentage owned ► During this tax year, did the corporation pay dividends (other	12	Enter the available NOL carryover from prior tax year (Do not reduce it by any deduction on lin-	e 🛛 🚽
	than stock dividends and distributions in exchange for stock)	10	29a.) > \$	-
	in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)	13	Are the corporation's total receipts (line 1a plus lines through 10 on page 1) for the tax year and its total asset	
	If "Yes," file Form 5452, Corporate Report of		at the end of the tax year less than \$250,000?	
	Nondividend Distributions.		If "Yes," the corporation is not required to complete	e e
	If this is a consolidated return, answer here for the parent		Schedules L, M-1, and M-2 on page 4. Instead, enter the	
	corporation and on Form 851 , Affiliations Schedule, for each subsidiary.		total amount of cash distributions and the book value of property distributions (other than cash) made during the	
			tax year. ▶ \$	

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Form 1120 (2004)

	The corporation is not required to compleed ule L Balance Sheets per Books		of tax year	End of t	
	Assets	(a)	(b)	(c)	(d)
1 (Cash				
2a ⁻	Trade notes and accounts receivable				
b l	Less allowance for bad debts	()		()
3 I	Inventories				
4 I	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6 (Other current assets (attach schedule)				
7 I	Loans to shareholders				
8 1	Mortgage and real estate loans				
9 (Other investments (attach schedule) .				
0a	Buildings and other depreciable assets .				
	Less accumulated depreciation	()		1)
	Depletable assets				
	Less accumulated depletion	()		()
	Land (net of any amortization)				
	Intangible assets (amortizable only)				
	Less accumulated amortization	()		()
4 (Other assets (attach schedule)			_	
5	Total assets				
I	Liabilities and Shareholders' Equity				
6 /	Accounts payable				
7 1	Mortgages, notes, bonds payable in less than 1 year				
	Other current liabilities (attach schedule)				
9 I	Loans from shareholders				
-	Mortgages, notes, bonds payable in 1 year or more				
	Other liabilities (attach schedule)				
	Capital stock: a Preferred stock				
	b Common stock				
з /	Additional paid-in capital				
4 F	Retained earnings—Appropriated (attach schedule)				
5 I	Retained earnings—Unappropriated				
6	Adjustments to shareholders' equity (attach schedule)				
	Less cost of treasury stock		((
	Total liabilities and shareholders' equity				
Sche	edule M-1 Reconciliation of Incom	e (Loss) per Book	s With Income per	Return (see page 20	0 of instructions)
1 1	Net income (loss) per books		7 Income recorded	on books this year not	
2	Federal income tax per books		included on this r	eturn (itemize):	
3 I	Excess of capital losses over capital gains .		Tax-exempt inter	est \$	
4 I	Income subject to tax not recorded on books				
t	this year (itemize):				
			8 Deductions on th	is return not charged	
5 I	Expenses recorded on books this year not		against book inco	me this year (itemize):	
(deducted on this return (itemize):		a Depreciation .	\$	
a l	Depreciation \$		b Charitable contrib	outions \$	
b (Charitable contributions \$				
c -	Travel and entertainment \$				
			9 Add lines 7 and 8	3	
	Add lines 1 through 5			e 28)—line 6 less line 9	
Sche	edule M-2 Analysis of Unappropr	iated Retained E	arnings per Books	s (Line 25, Schedu	le L)
1 6	Balance at beginning of year		5 Distributions: a	a Cash	
	Net income (loss) per books			Stock	
	Other increases (itemize):			Property	
				(itemize):	
			7 Add lines 5 and 6		
	Add lines 1, 2, and 3		1	year (line 4 less line 7)	

Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More

OMB No. 1545-0123

2004

Department of the Treasury Int

Attach to Form 1120.

Interna	Revenue Service See Separate Instructions.	
Name	of corporation (common parent, if consolidated return)	oyer identification number
Pa	t I Financial Information and Net Income (Loss) Reconciliation	
1a	Did the corporation file SEC Form 10-K for its income statement period ending with or within this ta 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.	-
b	 Did the corporation prepare a certified audited 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. 	
С	 Did the corporation prepare an income statement for that period? Yes. Complete lines 2a through 11 with respect to that income statement. No. Skip lines 2a through 10 and enter the corporation's net income (loss) per its books and recommendation. 	ords on line 11.
2a	Enter the income statement period: Beginning/ Ending/	/
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.	
с	Has the corporation's income statement been restated for any of the five income statement period on line 2a?	s preceeding the period
	□ No.	
3a	Is any of the corporation's voting common stock publicly traded?	
	□ Yes.	
	No. If "No," go to line 4.	
	Enter the symbol of the corporation's primary U.S. publicly traded voting common stock	
С	Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock	
4	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4
5a	Net income from nonincludible foreign entities (attach schedule)	5a ()
b	Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b
6a	Net income from nonincludible U.S. entities (attach schedule)	<u>6a ()</u>
	Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b
	Net income of other includible corporations (attach schedule)	7a
b	Net loss of other includible corporations (attach schedule)	7b ()
8	Adjustment to eliminations of transactions between includible corporations and nonincludible entities (attach schedule)	8
9	Adjustment to reconcile income statement period to tax year (attach schedule)	9
10	Other adjustments to reconcile to amount on line 11 (attach schedule)	10
11	Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Cat. No. 37961C Schedule M-3 (Form 1120) 2004 Forms 1120 and 1120-A.

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27

Name of corporation (common parent, if consolidated return)

Name of subsidiary (if consolidated return)

Employer identification number

Employer identification number

Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With **Taxable Income per Return** (a) (d) (b) (c) Income (Loss) per Income (Loss) per Income (Loss) Items Temporary Permanent Income Statement Tax Return Difference Difference (optional) (optional) Income (loss) from equity method foreign corporations 2 Gross foreign dividends not previously taxed 3 Subpart F, QEF, and similar income inclusions . 4 Section 78 gross-up 5 Gross foreign distributions previously taxed . 6 Income (loss) from equity method U.S. corporations U.S. dividends not eliminated in tax consolidation . Minority interest for includible corporations . 9 Income (loss) from U.S. partnerships (attach schedule) Income (loss) from foreign partnerships (attach schedule) 10 11 Income (loss) from other pass-through entities (attach schedule) 12 Items relating to reportable transactions (attach details) 13 Interest income 14 Total accrual to cash adjustment 15 Hedging transactions . 16 Mark-to-market income (loss) Inventory valuation adjustments . 17 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 flow-through entities 23b Gross capital gains from Schedule D, excluding amounts from flow-through entities 23c Gross capital losses from Schedule D, excluding amounts from flow-through entities, abandonment losses, and worthless stock losses 23d Net gain/loss reported on Form 4797, line 17, excluding amounts from flow-through entities, abandonment losses, and worthless stock losses 23e Abandonment losses **23f** Worthless stock losses (attach details) **23g** Other gain/loss on disposition of assets other than inventory 24 Disallowed capital loss in excess of capital gains . 25 Utilization of capital loss carryforward 26 Other income (loss) items with differences (attach schedule) income (loss) items. Combine lines 1 Total through 26 28 Total expense/deduction items (from Part III, 29 Other income (loss) and expense/deduction items with no differences 30 Reconciliation totals. Combine lines 27 through 29

Part II

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2004	Page 3
Name of corporation (common parent, if consolidated return)	Employer identification number

Name of subsidiary (if consolidated return)

Employer identification number

		(a) Expense per	(b)	(c)	(d) Deduction per
	Expense/Deduction Items	Income Statement (optional)	Temporary Difference	Permanent Difference	Tax Return (optional)
1	U.S. current income tax expense				-
2	U.S. deferred income tax expense				
3	State and local current income tax expense				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than foreign withholding taxes)				
6	Foreign deferred income tax expense .				
7	Foreign withholding taxes				
8	Incentive stock options				
9	Nonqualified stock options				
10	Other equity-based compensation				
11	Meals and entertainment				
12	Fines and penalties Punitive damages 				
13	Punitive damages				
14	Parachute payments				
15	Compensation with section 162(m) limitation				
16	Pension and profit-sharing				
17	Other post-retirement benefits				
18	Deferred compensation				
19	Charitable contribution of cash and tangible property				
20	Charitable contribution of intangible property				
21	Charitable contribution limitation				
22	Charitable contribution carryforward used				
23	Current year acquisition or reorganization investment banking fees				
24	Current year acquisition or reorganization legal and accounting fees				
25	Current year acquisition/reorganization other costs				
26	Amortization/impairment of goodwill				
27	Amortization of acquisition, reorganization, and start-up costs				
28	Other amortization or impairment write-offs				
29	Section 198 environmental remediation costs				
30	Depletion				
31	Depreciation				
32	Bad debt expense				
33	Corporate owned life insurance premiums				
34	Purchase versus lease (for purchasers and/or lessees)				
35	Other expense/deduction items with differences (attach schedule)				
36	Total expense/deduction items. Combine lines 1				
	through 35. Enter here and on Part II, line 28			1	

1

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Name of corporation (common parent, if consolidated return)

Name of subsidiary (if consolidated return)

Employer identification number

Employer identification number

Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With **Taxable Income per Return** (a) (d) (b) (c) Income (Loss) per Income (Loss) per Income (Loss) Items Temporary Permanent Income Statement Tax Return Difference Difference (optional) (optional) Income (loss) from equity method foreign corporations 2 Gross foreign dividends not previously taxed 3 Subpart F, QEF, and similar income inclusions . 4 Section 78 gross-up 5 Gross foreign distributions previously taxed . 6 Income (loss) from equity method U.S. corporations U.S. dividends not eliminated in tax consolidation . Minority interest for includible corporations . 9 Income (loss) from U.S. partnerships (attach schedule) Income (loss) from foreign partnerships (attach schedule) 10 11 Income (loss) from other pass-through entities (attach schedule) 12 Items relating to reportable transactions (attach details) 13 Interest income 14 Total accrual to cash adjustment 15 Hedging transactions . 16 Mark-to-market income (loss) Inventory valuation adjustments . 17 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 flow-through entities 23b Gross capital gains from Schedule D, excluding amounts from flow-through entities 23c Gross capital losses from Schedule D, excluding amounts from flow-through entities, abandonment losses, and worthless stock losses 23d Net gain/loss reported on Form 4797, line 17, excluding amounts from flow-through entities, abandonment losses, and worthless stock losses 23e Abandonment losses **23f** Worthless stock losses (attach details) **23g** Other gain/loss on disposition of assets other than inventory 24 Disallowed capital loss in excess of capital gains . 25 Utilization of capital loss carryforward 26 Other income (loss) items with differences (attach schedule) income (loss) items. Combine lines 1 Total through 26 28 Total expense/deduction items (from Part III, 29 Other income (loss) and expense/deduction items with no differences 30 Reconciliation totals. Combine lines 27 through 29

Part II

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2004	Page 3
Name of corporation (common parent, if consolidated return)	Employer identification number

Name of subsidiary (if consolidated return)

Employer identification number

		(a) Expense per	(b)	(c)	(d) Deduction per
	Expense/Deduction Items	Income Statement (optional)	Temporary Difference	Permanent Difference	Tax Return (optional)
1	U.S. current income tax expense				_
2	U.S. deferred income tax expense				
3	State and local current income tax expense				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than foreign withholding taxes)				
6	Foreign deferred income tax expense .				
7	Foreign withholding taxes				
8	Incentive stock options				
9	Nonqualified stock options				
10	Other equity-based compensation				
11	Meals and entertainment				
12	Fines and penalties Punitive damages 				
13	Punitive damages				
14	Parachute payments				
15	Compensation with section 162(m) limitation				
16	Pension and profit-sharing				
17	Other post-retirement benefits				
18	Deferred compensation				
19	Charitable contribution of cash and tangible property				
20	Charitable contribution of intangible property				
21	Charitable contribution limitation				
22	Charitable contribution carryforward used				
23	Current year acquisition or reorganization investment banking fees				
24	Current year acquisition or reorganization legal and accounting fees				
25	Current year acquisition/reorganization other costs				
26	Amortization/impairment of goodwill				
27	Amortization of acquisition, reorganization, and start-up costs				
28	Other amortization or impairment write-offs				
29	Section 198 environmental remediation costs				
30	Depletion				
31	Depreciation				
32	Bad debt expense				
33	Corporate owned life insurance premiums				
34	Purchase versus lease (for purchasers and/or lessees)				
35	Other expense/deduction items with differences (attach schedule)				
36	Total expense/deduction items. Combine lines 1				
	through 35. Enter here and on Part II, line 28			1	

1

7

8

27

Name of corporation (common parent, if consolidated return)

Name of subsidiary (if consolidated return)

Employer identification number

Employer identification number

Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With **Taxable Income per Return** (a) (d) (b) (c) Income (Loss) per Income (Loss) per Income (Loss) Items Temporary Permanent Income Statement Tax Return Difference Difference (optional) (optional) Income (loss) from equity method foreign corporations 2 Gross foreign dividends not previously taxed 3 Subpart F, QEF, and similar income inclusions . 4 Section 78 gross-up 5 Gross foreign distributions previously taxed . 6 Income (loss) from equity method U.S. corporations U.S. dividends not eliminated in tax consolidation . Minority interest for includible corporations . 9 Income (loss) from U.S. partnerships (attach schedule) Income (loss) from foreign partnerships (attach schedule) 10 11 Income (loss) from other pass-through entities (attach schedule) 12 Items relating to reportable transactions (attach details) 13 Interest income 14 Total accrual to cash adjustment 15 Hedging transactions . 16 Mark-to-market income (loss) Inventory valuation adjustments . 17 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 flow-through entities 23b Gross capital gains from Schedule D, excluding amounts from flow-through entities 23c Gross capital losses from Schedule D, excluding amounts from flow-through entities, abandonment losses, and worthless stock losses 23d Net gain/loss reported on Form 4797, line 17, excluding amounts from flow-through entities, abandonment losses, and worthless stock losses 23e Abandonment losses **23f** Worthless stock losses (attach details) **23g** Other gain/loss on disposition of assets other than inventory 24 Disallowed capital loss in excess of capital gains . 25 Utilization of capital loss carryforward 26 Other income (loss) items with differences (attach schedule) income (loss) items. Combine lines 1 Total through 26 28 Total expense/deduction items (from Part III, 29 Other income (loss) and expense/deduction items with no differences 30 Reconciliation totals. Combine lines 27 through 29

Part II

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2004 Name of composition (common parent, if consolidated return) Employer identification			
Name of corporation (common parent, if consolidated return)	Employer identification number		

Name of subsidiary (if consolidated return)

Employer identification number

		(a) Expense per	(b)	(c)	(d) Deduction per
	Expense/Deduction Items	Income Statement (optional)	Temporary Difference	Permanent Difference	Tax Return (optional)
1	U.S. current income tax expense				-
2	U.S. deferred income tax expense				
3	State and local current income tax expense				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Foreign withholding taxes				
8	Incentive stock options				
9	Nonqualified stock options				
10	Other equity-based compensation				
11	Meals and entertainment				
12	Fines and penalties				
13	Fines and penalties				
14	Parachute payments				
15	Compensation with section 162(m) limitation				
16	Pension and profit-sharing				
17	Other post-retirement benefits				
18	Deferred compensation				
19	Charitable contribution of cash and tangible				
	property				
20	Charitable contribution of intangible property				
21	Charitable contribution limitation				
22	Charitable contribution carryforward used				
23	Current year acquisition or reorganization				
	investment banking fees				
24	Current year acquisition or reorganization legal and accounting fees				
25	Current year acquisition/reorganization other costs				
26	Amortization/impairment of goodwill				
27	Amortization of acquisition, reorganization, and start-up costs				
28	Other amortization or impairment write-offs				
29	Section 198 environmental remediation costs				
30	Depletion				
31	Depreciation				
32	Bad debt expense				
33	Corporate owned life insurance premiums				
34	Purchase versus lease (for purchasers and/or lessees)				
35	Other expense/deduction items with differences				
	(attach schedule)				
36	Total expense/deduction items. Combine lines 1				
	through 35. Enter here and on Part II, line 28				

1

7

8

27

Name of corporation (common parent, if consolidated return)

Name of subsidiary (if consolidated return)

Employer identification number

Employer identification number

Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With **Taxable Income per Return** (a) (d) (b) (c) Income (Loss) per Income (Loss) per Income (Loss) Items Temporary Permanent Income Statement Tax Return Difference Difference (optional) (optional) Income (loss) from equity method foreign corporations 2 Gross foreign dividends not previously taxed 3 Subpart F, QEF, and similar income inclusions . 4 Section 78 gross-up 5 Gross foreign distributions previously taxed . 6 Income (loss) from equity method U.S. corporations U.S. dividends not eliminated in tax consolidation . Minority interest for includible corporations . 9 Income (loss) from U.S. partnerships (attach schedule) Income (loss) from foreign partnerships (attach schedule) 10 11 Income (loss) from other pass-through entities (attach schedule) 12 Items relating to reportable transactions (attach details) 13 Interest income 14 Total accrual to cash adjustment 15 Hedging transactions . 16 Mark-to-market income (loss) Inventory valuation adjustments . 17 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 flow-through entities 23b Gross capital gains from Schedule D, excluding amounts from flow-through entities 23c Gross capital losses from Schedule D, excluding amounts from flow-through entities, abandonment losses, and worthless stock losses 23d Net gain/loss reported on Form 4797, line 17, excluding amounts from flow-through entities, abandonment losses, and worthless stock losses 23e Abandonment losses **23f** Worthless stock losses (attach details) **23g** Other gain/loss on disposition of assets other than inventory 24 Disallowed capital loss in excess of capital gains . 25 Utilization of capital loss carryforward 26 Other income (loss) items with differences (attach schedule) income (loss) items. Combine lines 1 Total through 26 28 Total expense/deduction items (from Part III, 29 Other income (loss) and expense/deduction items with no differences 30 Reconciliation totals. Combine lines 27 through 29

Part II

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2004 Name of composition (common parent, if consolidated return) Employer identification			
Name of corporation (common parent, if consolidated return)	Employer identification number		

Name of subsidiary (if consolidated return)

Employer identification number

		(a) Expense per	(b)	(c)	(d) Deduction per
	Expense/Deduction Items	Income Statement (optional)	Temporary Difference	Permanent Difference	Tax Return (optional)
1	U.S. current income tax expense				-
2	U.S. deferred income tax expense				
3	State and local current income tax expense				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Foreign withholding taxes				
8	Incentive stock options				
9	Nonqualified stock options				
10	Other equity-based compensation				
11	Meals and entertainment				
12	Fines and penalties				
13	Fines and penalties				
14	Parachute payments				
15	Compensation with section 162(m) limitation				
16	Pension and profit-sharing				
17	Other post-retirement benefits				
18	Deferred compensation				
19	Charitable contribution of cash and tangible				
	property				
20	Charitable contribution of intangible property				
21	Charitable contribution limitation				
22	Charitable contribution carryforward used				
23	Current year acquisition or reorganization				
	investment banking fees				
24	Current year acquisition or reorganization legal and accounting fees				
25	Current year acquisition/reorganization other costs				
26	Amortization/impairment of goodwill				
27	Amortization of acquisition, reorganization, and start-up costs				
28	Other amortization or impairment write-offs				
29	Section 198 environmental remediation costs				
30	Depletion				
31	Depreciation				
32	Bad debt expense				
33	Corporate owned life insurance premiums				
34	Purchase versus lease (for purchasers and/or lessees)				
35	Other expense/deduction items with differences				
	(attach schedule)				
36	Total expense/deduction items. Combine lines 1				
	through 35. Enter here and on Part II, line 28				

SCHEDULE N (Form 1120)

Department of the Treasury Internal Revenue Service

Foreign Operations of U.S. Corporations

Attach to Form 1120, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S. OMB No. 1545-0123

2004

Employer identification number (EIN)

	Foreign Operations Information			
		Yes	6	No
1 a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity.			
b	Enter the number of Forms 8858 attached to the tax return			
2	Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return			
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)?			
	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) . If "Yes," attach Form 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC. Enter the number of Forms 5471 attached to the tax return			
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?			
6a	and Receipt of Certain Foreign Gifts. At any time during the 2004 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign			
h	country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.			
5				
	Is the corporation claiming the extraterritorial income exclusion?			
	Enter the number of Forms 8873 attached to the tax return			

Affiliations Schedule

► File with each consolidated income tax return.

OMB No. 1545-0025

Name of common parent corporation

Employer identification number

Number, street, and room or suite no. (If a P.O. box, see instructions.)

Tax year ending

City or town, state, and ZIP code

Part	Part I Overpayment Credits, Estimated Tax Payments, and Tax Deposits (See instructions.)										
Corp. No.	Name and address of corporation	Employer identification number	Portion of overpayment credits and estimated tax payments	Portion of tax deposited with Form 7004							
1	Common parent corporation										
2	Subsidiary corporations:										
3											
4											
5											
6		SC									
7			-65								
8	105L	G	69								
9		DIU									
10	101										

Totals (Must equal amounts shown on the consolidated tax return.)

Part II Principal Business Activity, Voting Stock Information, Etc. (See instructions.)

Corp.	Principal business activity (PBA)	PBA	Did the s make any r distribi	ubsidiary nondividend		k holdings at beginning of year		•
Corp. No.	r nicipal business activity (r DA)	Code No.	distribu Yes	utions?	Number of shares	Percent of voting power	Percent of value	Owned by corporation no.
1	Common parent corporation:							
2	Subsidiary corporations:					%	%	
3						%		
4						%	%	
5						%	%	
6						%	%	
7						%	%	
8						%	%	
9						%	%	
10						%	%	

Form 8	51 (Rev. 9-2003)						Page 2
Part	III Changes in Stock Holdings During the	e Tax Ye	ar				
Corp. No.		Share- holder of	Data	(a) Changes		(b) Shares changes de colun	held after scribed in n (a) Percent of value % % % %
No.	Name of corporation	Corpora- tion No.	transaction	Number of shares acquired	Number of shares disposed of	Percent of voting power	Percent of value
						%	%
						%	%
						%	%
						%	%
						%	
						%	
						%	%
						%	%

(c)	If any transaction listed above caused a deconsolidation of a group member, did the basis of any shares	
	retained by the group exceed the value of those shares immediately before the deconsolidation? See the	
	instructions	🗌 No
(d)	Is the group claiming that a loss recognized on the disposition of the stock of a group member? If "Yes,"	
	see the instructions for details, including the statements that must be attached.	🗌 No

(e)	If the equitable owners of any ca	apital stock shown above	were other than the holders	of record, provide details of	the changes.

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

Form 851 (Rev. 9-2003)

	· · ·	<u>,</u>		Page 3
			dia 2	
				∐ Yes ∐ No
Part IV Additional Stock Information (See instructions.) 1 During the tax year, did the corporation have more than one class of stock outstanding?	Name of corporation		Class of stock	
	the tax year, did the corporation have more than one class of stock outstanding?			
r	nonths of disaffiliation?		reaffiliated within 60	🗌 Yes 🗌 No
			Explanation	
		00		
		250	- 6	
			253	
	103			
V	were not members of the affiliated group could acquire a without acquiring stock, in the corporation, other than a d	any stock, or acqui	re any voting power	🗌 Yes 🗌 No
		ctions for what to en	ter in Items 3a, 3b, 3c	1
	Name of corporation	Item 3a	Item 3b	Item 3c
		%	%	%
		%	%	%
		%	%	%
Corp		%	%	%
No.	Item 3d—Provide a description of any arrangement.			

SCHEDULE D (Form 1120)

Department of the Treasury Internal Revenue Service

Name

Capital Gains and Losses

OMB No. 1545-0123

▶ Attach to Form 1120, 1120-A, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-RÉIT, 1120-RIC, 1120-SF, 990-C, or certain Forms 990-T.

Employer identification number

Ра	rt I Short-Term Capital	Gains and Los	ses—Assets He	Id One Year or Le	ess		
	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or ot basis (see instructions		(f) Gain or (loss) (Subtract (e) from (d))
1							
2	Short-term capital gain from i					2	
3	Short-term gain or (loss) from					3	
4 5	Unused capital loss carryover Net short-term capital gain or	(attach computat	10N)			4)
-	rt II Long-Term Capital					5	
6							
<u> </u>							
					C		
		105					
7	Enter gain from Form 4797, c	olumn (g), line 7 o	r9			7	
8	Long-term capital gain from ir	nstallment sales fro	om Form 6252, lin	e 26 or 37		8	
9	Long-term gain or (loss) from					9	
10	Capital gain distributions (see	instructions) .				10	
11	Net long-term capital gain or		ies 6 through 10			11	
	rt III Summary of Parts					40	
12	Enter excess of net short-tern		,		,	12	
13	Net capital gain. Enter exces loss (line 5)	s of net long-term	n capital gain (line	e 11) over net short-	term capital	13	
14	Add lines 12 and 13. Enter h	ere and on Form		8 or the proper l	ine on other		
1-4	returns					14	
	Note: If losses exceed gains,	see Capital losse	s on page 2.	-	-		

General Instructions

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

Purpose of Schedule

Use Schedule D to report sales and exchanges of capital assets and gains on distributions to shareholders of appreciated capital assets.

Note: For more information, see Pub. 544. Sales and Other Dispositions of Assets.

Other Forms the Corporation May Have To File

Use Form 4797, Sales of Business Property, to report the following:

• The sale or exchange of:

1. Property used in a trade or business:

2. Depreciable and amortizable property;

3. Oil, gas, geothermal, or other mineral property; and

4. Section 126 property.

• The involuntary conversion (other than from casualty or theft) of property and capital assets held for business or profit.

 The disposition of noncapital assets other than inventory or property held primarily for sale to customers in the ordinary course of the corporation's trade or business.

• The section 291 adjustment to section 1250 property.

Use Form 4684, Casualties and Thefts, to report involuntary conversions of property due to casualty or theft.

Use Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report gains and losses from section 1256 contracts and straddles.

Use Form 8824, Like-Kind Exchanges, if the corporation made one or more "like-kind" exchanges. A like-kind exchange occurs when the corporation exchanges business or investment property for property of a like kind. For exchanges of capital assets, include the gain or (loss) from Form 8824, if any, on line 3 or line 9.

Authorization and Consent of Subsidiary Corporation To Be Included in a Consolidated Income Tax Return

► Attach to the consolidated income tax return.

For the cale	endar year 20	, or other tax year beginning		, 20	and endir	ng , 20
Name						Employer identification number
Number, stree	et, and room or su	te no.				
City or town,	state, and ZIP cod	e				
Name of pare	ent corporation					Employer identification number
corporation indicated a consolidate	n to include it i and for each su ed return unde	on named above authorizes its paren in a consolidated return for the tax ubsequent year the group must file r the applicable regulations. If the not file a consolidated return on	year a d	Commissioner official to do so	of the Interr y consents	e subsidiary authorizes the nal Revenue Service or an IRS to be bound by the provisions of julations.
Sign Here		of perjury, I declare that the subsidiary named ormation contained herein, and to the best of			0	
	Signature of	subsidiary officer	Date	e 6	Title	
submit an corporation subsidiary income tax Instruction consolidate	original, signed n of the conso consents to be return. ns for the pare ted return. The ed group must	sidiary corporation. Complete and d Form 1122 to the common parent lidated group for the first tax year th e included in the group's consolidat ent corporation filing the e common parent corporation of a attach a separate Form 1122 to the ome tax return for each subsidiary	t l he c ted t t t	be included in t consolidated rel unsigned versio the signed form	ne consolid urn either t n containing . If the pare	year each subsidiary consents to lated return. Attach to the he signed Form 1122 or an g the same information stated on ent corporation submits an list retain the original, signed form
	1	Ca	it. No. 172	228S		Form 1122 (Rev. 12-2003

Form 4562	
------------------	--

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury Internal Revenue Service See separate instructions			► Attach	to your tax	return.		Attachment Sequence No. 67	
-	e(s) shown on return			ess or activity to w				Identifying number
Pa			ertain Property Ur					
	Note: If yo	ou have any lis	sted property, comp	olete Part V k	petore you	i complete Part	1.	1
1	Maximum amount.	See page 2 of	the instructions for a h	higher limit for	certain bus	sinesses	1	\$102,000
2	Total cost of section	on 179 property	y placed in service (se	ee page 3 of t	he instruct	ions)	2	
3	Threshold cost of	section 179 pro	operty before reduction	on in limitation			3	\$410,000
4	Reduction in limita	tion. Subtract I	ine 3 from line 2. If ze	ero or less, en	ter -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 page 3 of the instructions.							
	(a) Description of pro	operty	(b) Cost (busines	s use only)	(c) Elected cos	t	
6								
7	Listed property Fr	ter the amoun	t from line 29		7			
8			property. Add amour		•	and 7	8	
			naller of line 5 or line				9	
9							10	
10			n from line 13 of your				11	
11			naller of business income	1		/		
12			Add lines 9 and 10, b			<u>in line 11</u>	12	
13	-		2005. Add lines 9 and					
			ow for listed property.					
Pai	t II Special Do	epreciation A	llowance and Oth	er Depreciat	tion (Do r	not include liste	d pro	pperty.)
14	service during the	tax year (see	for qualified property page 3 of the instru	uctions) .	. () .		14	
15	Property subject to	section 168(f)	(1) election (see page	4 of the instru	uctions) .		15	
16	Other depreciation	(including ACF	RS) (see page 4 of the	e instructions)			16	
Pai	t III MACRS I	Depreciation	(Do not include list	ed property.) (See pag	ge 5 of the instr	ructic	ons.)
				Section A				
17	MACRS deduction	s for assets pla	aced in service in tax	vears beginni	na before	2004	17	
18	If you are electing u	inder section 10	68(i)(4) to group any as counts, check here .	ssets placed in	service du	iring the tax year		
			d in Service During				eciati	on System
(a)	Classification of property	(b) Month and	(c) Basis for depreciation (business/investment use only—see instructions)		(e) Conver			(g) Depreciation deduction
19a	3-year property							
b	5-year property	1						
с	7-year property	1						
d	10-year property	1						
	15-year property	-						
	20-year property	-						
	25-year property	-		25 yrs.		S/L		
				27.5 yrs.	MM	5/L		
n	Residential rental property			27.5 yrs.	MM	5/L		
<u> </u>				39 yrs.	MM			
i	Nonresidential real			00 yr9.	MM			
	property	Acceto Blocod	in Somioo During 20				raaia	tion System
00-			in Service During 20				ecia	
	Class life	-		10		S/L		
	12-year			12 yrs.		S/L		
	40-year			40 yrs.	MM	S/L		
Pa	rt IV Summary	(see page 7 of	of the instructions)					1
21	Listed property. Er	nter amount fro	m line 28				21	
22	Total. Add amounts	s from line 12,	lines 14 through 17, li lines of your return. Pa				22	
23	For assets shown	above and place	ced in service during	the current ye	ear,			

23

Form 4562 (2004)

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

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

Section A—Depre	eciation and O	ther Inform	nation (Caution:	See page 8 of the	instructi	ons for	limits	for passenger a	automobiles.)
24a Do you have ev	idence to support	the business/	investment use claim	ed? 🗌 Yes 🗌 No	24b If	"Yes," is	the e	vidence 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 Meth Conve	od/	(h) Depreciation deduction	(i) Elected section 179 cost
				v placed in service ((see page 8 of the			25		
26 Property use	d more than 50)% in a qua	alified business us	se (see page 8 of t	he instru	ctions):			
		%							
		%							
		%							
27 Property use	d 50% or less	in a qualifie	d business use (s	see page 8 of the i	instructio	ns):			
		%				S/L -			
		%				S/L -			
		%				5/L -			-
28 Add amounts	s in column (h),	lines 25 th	rough 27. Enter h	ere and on line 21	, page 1		28		
29 Add amounts	s in column (i),	line 26. Ent	er here and on lir	ne 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.

30	Total business/investment miles driven during the year (do not include commuting	Vehi	a) cle 1	(k Vehi	o) cle 2		c) cle 3	(Vehi	d) cle 4	(e Vehie		(1 Vehio	
31	miles—See page 2 of the instructions) . 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?												
36	Is another vehicle available for personal use?												

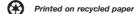
Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting,	Yes	No
	by your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
	See page 10 of 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 page 10 of the instructions.)		
	Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

	(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	Amort perio	e) tization od or entage	(f) Amortization for this year
42	Amortization of costs that begin	ns during your 2004	tax year (see page 11 of	the instructions):			
43	Amortization of costs that beg	an before your 20	04 tax year			43	
44	Total. Add amounts in column	n (f). See page 12	of the instructions for wh	nere to report.		44	
							- 4560 (2)





Department of the Treasury Internal Revenue Service

Alternative Minimum Tax—Corporations

OMB No. 1545-0175

N4

See separate instructions.Attach to the corporation's tax return.

Name

Employer	identification	number

20

	Note: See page 1 of the instructions to find out if the corporation is a small corporation exempt		
	from the alternative minimum tax (AMT) under section 55(e).		
1	Taxable income or (loss) before net operating loss deduction	1	
2	Adjustments and preferences:		
а	Depreciation of post-1986 property	2a	
b	Amortization of certified pollution control facilities	2b	
С	Amortization of mining exploration and development costs	2c	
d	Amortization of circulation expenditures (personal holding companies only)	2d	
е	Adjusted gain or loss	2e	
f	Long-term contracts	2f	
g	Merchant marine capital construction funds	2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	
i	Tax shelter farm activities (personal service corporations only).	2i	
j	Passive activities (closely held corporations and personal service corporations only)	2j	
k	Loss limitations	2k	
I	Depletion	21	
m	Tax-exempt interest income from specified private activity bonds.	2m	
n	Intangible drilling costs	2n	
ο	Other adjustments and preferences	20	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20	3	
4	Adjusted current earnings (ACE) adjustment:		
а	ACE from line 10 of the worksheet on page 11 of the instructions 4a	-	
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a		
	negative amount. See examples on page 6 of the instructions	-	
С	Multiply line 4b by 75% (.75). Enter the result as a positive amount 4c	-	
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior		
	year ACE adjustments over its total reductions in AMTI from prior year ACE		
	adjustments (see page 6 of the instructions). Note: You must enter an amount		
	on line 4d (even if line 4b is positive)	-	
е	ACE adjustment.		
•	 If line 4b is zero or more, enter the amount from line 4c 	40	
	• If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	4e	
_	- }	5	
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	6	
6	Alternative tax net operating loss deduction (see page 7 of the instructions)		
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see page 7 of the instructions	7	
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
а	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled		
	group, see page 7 of the instructions). If zero or less, enter -0		
b	Multiply line 8a by 25% (.25)		
С	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group,	80	
-	see page 7 of the instructions). If zero or less, enter -0	8c 9	
9	Subtract line 8c from line 7. If zero or less, enter -0-		
10	Multiply line 9 by 20% (.20)	10 11	
11	Alternative minimum tax foreign tax credit (AMTFTC) (see page 7 of the instructions)		
12	Tentative minimum tax. Subtract line 11 from line 10	12 13	
13	Regular tax liability before all credits except the foreign tax credit and possessions tax credit	13	
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0 Enter here and on Form 1120, Schedule J, line 4, or the appropriate line of the corporation's income tax return	14	
		14	

For Paperwork Reduction Act Notice, see page 10 of the instructions.

Form 4626 (2004)



Form **4797** Department of the Treasury Internal Revenue Service

Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

20**04** Attachment Sequence No. **27**

Name(s) shown on return

►Attach to your tax return. ►See separate instructions.

Identifying number

1

1 Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

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

	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale		(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2								
3	Gain, if any, from Form 4684,	line 39					3	
4	Section 1231 gain from install	ment sales from F	orm 6252, line 26	or 37			4	
5								
6	Gain, if any, from line 32, from						6	
7							7	
 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below. 								
All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.								
8	Nonrecaptured net section 12						8	
9	Subtract line 8 from line 7. If z line 9 is more than zero, enter capital gain on Schedule D (se	the amount from lir	ne 8 on line 12 bel	ow and enter the g	ain from line 9 as a	a long-term	9	

Part II Ordinary Gains and Losses

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):		
11	Loss, if any, from line 7	. 11	()
12	Gain, if any, from line 7 or amount from line 8, if applicable	. 12	
13	Gain, if any, from line 31		
14	Net gain or (loss) from Form 4684, lines 31 and 38a		
15	Ordinary gain from installment sales from Form 6252, line 25 or 36		
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824		
17	Combine lines 10 through 16	4.7	
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip line		
	a and b below. For individual returns, complete lines a and b below:		
а	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Er	nter	
	the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss		
	from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18		
	See instructions		
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 10 line 14.		
For	Paperwork Reduction Act Notice, see page 7 of the instructions. Cat. No. 13086		Form 4797 (2004

14		0000		00, 1202,	120	i, and i		
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 p	roperty:				(b) Date aco (mo., day,		(c) Date sold (mo., day, yr.)
Α								
В								
С								
D								
	These columns relate to the properties on lines 19A through 19	D. ►	Property A	Property	в	Property	y C	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20						
21	Cost or other basis plus expense of sale	21						
22	Depreciation (or depletion) allowed or allowable	22						
23	Adjusted basis. Subtract line 22 from line 21	23						
24	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:							
а	Depreciation allowed or allowable from line 22	25a						
b	Enter the smaller of line 24 or 25a	25b						
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975 (see instructions)	26a						
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	82			G		
с	Subtract line 26a from line 24. If residential rental property							
	or line 24 is not more than line 26a, skip lines 26d and 26e	26c						
d	Additional depreciation after 1969 and before 1976	26d						
e	Enter the smaller of line 26c or 26d	26e 26f						
f g	Section 291 amount (corporations only)	26g						
		209						
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).							
а	Soil, water, and land clearing expenses	27a						
b	Line 27a multiplied by applicable percentage (see instructions)	27b						
с	Enter the smaller of line 24 or 27b	27c						
28	If section 1254 property:							
а	Intangible drilling and development costs, expenditures for							
	development of mines and other natural deposits, and							
_	mining exploration costs (see instructions)	28a						
b	Enter the smaller of line 24 or 28a	28b						
29	If section 1255 property:							
а	Applicable percentage of payments excluded from income	29a						
h	under section 126 (see instructions)	29a 29b						
	nmary of Part III Gains. Complete property columns		ouah D throuat	line 29b	befor	e aoina ta	line	30.
	,					- 33		
30	Total gains for all properties. Add property columns A through	h D, line	e24				30	
24	Add property columns A through D lines OFh Off OT	and or	b Enter here ere	l on line 10			31	
31 32	Add property columns A through D, lines 25b, 26g, 27c, 28b, Subtract line 31 from line 30. Enter the portion from casualty							
52			· · · · · ·			•	32	
Ра	rt IV Recapture Amounts Under Sections 179 (see instructions)							0% or Less
	()					(a) Sect	ion	(b) Section
						179		280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in	orior ve	ars .		33			
	and the second s							

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

 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

Form	4797	(2004)
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5471 Form

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

► See separate instructions.

File In Duplicate (see When and Where To File on page 1 of the instructions)

OMB No. 1545-0704

(Rev. January 2003)	See separate instructions.	
Department of the Treasury	Information furnished for the foreign corporation's annual accounting period (tax year re-	equired by
Internal Revenue Service	section 898) (see instructions) beginning , 20 , and ending	, 20

Name of person filing this return	A Identifyir	ng number				
Number, street, and room or suite no. (or P.O. box nu	B Category box(es)):	Check app	olicable			
City or town, state, and ZIP code	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period					
Filer's tax year beginning	, 20 , and ending		, 20			
D Person(s) on whose behalf this information r	return is filed:					
(1) Name	(2) Address		(3) Identifying number	(4) Check applicable box(es)		
	(2) Address			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation	b Empl	b Employer identification number, if any			
	66	c Coun	try under w	hose laws incorporated	
d Date of incorporation e Principal place of business f Principal busin code nu		ousiness activ	ity h I	Functional currency	
2 Provide the following information for the foreign corporation's accounting period	stated above.		·		
a Name, address, and identifying number of branch office or agent (if any) in	b If a U.S. income tax ret	urn was filed,	enter:		
the United States	(i) Taxable income o	r (loss)	(ii) U.S. income tax paid (after all credits)		
NO					
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (inc person (or persons) witi corporation, and the loo	h custody of t	he books a	nd records of the foreign	
Schedule A Stock of the Foreign Corporation					
Part I—All Classes of Stock					
	(b) Number	of shares issu	ed and out	tstanding	
(a) Description of each class of stock	<i>(i)</i> Beginning of an accounting period	nual od	<i>(ii)</i> End of annual accounting period		
Part II—Additional Information for Preferred Stock					
(To be completed only by Category 1 filers for fore	ign personal holding	compani	es.)		
(a) Description of each class of Preferred stock (Note: This description should match the corresponding description entered in Part I, column (a).)	(b) Par value in functional currency	(c) Rate of dividend		(d) Indicate whether the stock is cumulative or noncumulative	

Schedule B U.S. Shareholders of Foreign Corporation (See page 4 of the instructions.)									
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder (Note: This description should match the corresponding description entered in Schedule A, Part I, column (a).)	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)					

Schedule C Income Statement (See page 5 of the instructions.)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
	b	Gross receipts or sales	1b		
	с	Subtract line 1b from line 1a	1c		
e	2	Cost of goods sold	2		
E	3	Gross profit (subtract line 2 from line 1c)	3		
Income	4	Dividends	4		
=	5	Interest	5		
	6	Gross rents, royalties, and license fees	6		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9		
	10	Compensation not deducted elsewhere	10		
ns	11	Rents, royalties, and license fees	11		
	12		12		
tio	13	Depreciation not deducted elsewhere.	13		
Deductions	14	Depletion	14		
ed	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15		
Δ	16	Other deductions (attach schedule—exclude provision for income, war profits,			
		and excess profits taxes).	16		
	17	Total deductions (add lines 10 through 16)	17		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	18	Net income or (loss) before extraordinary items, prior period adjustments, and			
Income		the provision for income, war profits, and excess profits taxes (subtract line	<i>\\\\\\</i>		
õ		17 from line 9)	18		
Ĕ	19	Extraordinary items and prior period adjustments (see instructions)	19		
Net	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
z					
_	21	Current year net income or (loss) per books (combine lines 18 through 20) .	21		

Scr	nedule E	Income, War Profits, and Excess Profits	laxes Paid or Acc	crued (See page 5 d	of instructions.)			
			Amount of tax					
		(a) Name of country or U.S. possession	(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars			
1	U.S.							
2								
3								
4								
5								
6								
7								
8	Total							

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

	Assets		(a) Beginning of annual accounting period	(b) End of annual
		1	accounting period	accounting period
1	Cash	1 2a		
2a	Trade notes and accounts receivable	2a 2b	(
b	Less allowance for bad debts	3		
3		4		
4	Other current assets (attach schedule)	5		
5	Loans to shareholders and other related persons	6	G	
6	Investment in subsidiaries (attach schedule).	7		
7	Other investments (attach schedule)	8a		
8a	Buildings and other depreciable assets	8b		()
b	Less accumulated depreciation	9a	,	
9a	Less accumulated depletion	9b	(()
10	Land (net of any amortization)	10	,	/
11	Intangible assets:			
''a	Caadwill	11a		
b	Goodwill	11b		
	Patents, trademarks, and other intangible assets	11c		
	Less accumulated amortization for lines 11a, b, and c	11d	(()
12	Other assets (attach schedule)	12		· · · · ·
12				
13	Total assets	13		
	Liabilities and Shareholders' Equity			
				X/////////////////////////////////////
14	Accounts payable	14		
15	Other current liabilities (attach schedule)	15		
16	Loans from shareholders and other related persons	16		
17	Other liabilities (attach schedule)	17		
18	Capital stock:			
а	Preferred stock	18a		
b	Common stock	18b		
19	Paid-in or capital surplus (attach reconciliation).	19		
20	Retained earnings	20		
21	Less cost of treasury stock	21	()	()
22		22		
22	Total liabilities and shareholders' equity	22	<u> </u>	rm 5471 (Rev. 1-2003)

	5471 (Rev. 1-2003)		Paç	ge 4
Sc	hedule G Other Information			
1	During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly,		Yes	No
	partnership?			
2	During the tax year, did the foreign corporation own an interest in any trust?			
3	During the tax year, did the foreign corporation own any foreign entities that were disregarded as en	tities separate		
	from their owners under Regulations sections 301.7701-2 and 301.7701-3?			
	If "Yes," attach a statement listing the name, country under whose laws the entity was organized, a of each entity.	nd EIN (if any)		
Sc	hedule H Current Earnings and Profits (See page 5 of the instructions.)			
	ortant: Enter the amounts on lines 1 through 5c in functional currency.			
1	Current year net income or (loss) per foreign books of account	1		
2	Net adjustments made to line 1 to determine current			
-	earnings and profits according to U.S. financial and tax Net Net			
	accounting standards (see instructions): Additions Subtractions			
а	Capital gains or losses			
b	Depreciation and amortization			
С	Depletion			
d	Investment or incentive allowance			
e f	Charges to statutory reserves			
q	Taxes			
h	Other (attach schedule)			
3	Total net additions			
4	Total net subtractions			
5a	Current earnings and profits (line 1 plus line 3 minus line 4)	5a 5b		
b C	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	50 5c		
-	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as			
	defined in section 989(b) and the related regulations (see instructions))	5d		
Sal	Enter exchange rate used for line 5d hedule I Summary of Shareholder's Income From Foreign Corporation (See page 5 of in	etructions)		
SCI	hedule I Summary of Shareholder's Income From Foreign Corporation (See page 5 of in			
1	Subpart F income (line 40b, Worksheet A in the instructions)	1		
•				
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions).	2		
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet	2		
	C in the instructions)	3		
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4		
5	Factoring income	5		
,		6		
6	Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions .	6		
7	Dividends received (translated at spot rate on payment date under section 989(b)(1)).	7		
8	Exchange gain or (loss) on a distribution of previously taxed income	8		
0		0	Voc	No
• D	Vas any income of the foreign corporation blocked?	· · · · · ·	Yes	

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Schedule J (Form 5471) (Rev. 1-2003)	Schedule J	~	Cat. No. 21111K	471. 🏵	nstructions for Form 54	For Paperwork Reduction Act Notice, see the Instructions for Form 5471.
						7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)
						b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)
			DC			6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)
				6		b Actual distributions of nonpreviously taxed E&P
						5a Actual distributions or reclassifications of previously taxed E&P
						4 Amounts included under section 951(a) or reclassified under section 959(c) in current year
						plus line 2a or line 1 minus line 2b)
				3		3 Total current and accumulated F&P not previously taxed (line 1
						b Current year deficit in E&P
						2a Current year E&P
				e		1 Balance at beginning of year
(combine columns (a), (b), and (c))	(iii) Subpart F Income	(ii) Earnings Invested in Excess Passive Assets	(i) Earnings Invested in U.S. Property	(pre-87 section 959(c)(3) balance)	(post-86 section 959(c)(3) balance)	functional currency.
(d) Total Section 964(a) E&P	(see instructions) I (2) balances)	Previously Taxed E&P (see instructic (sections 959(c)(1) and (2) balances)	(c) Previou (section	No ((a) Post-1986 Undistributed Earnings	Important: Enter amounts in
						Name of foreign corporation
	Identifying number					Name of person filing Form 5471
		1.	tructions for Form 547	► Attach to Form 5471. See Instructions for Form 5471.	•	Department of the Treasury Internal Revenue Service
OMB No. 1545-0704		5&P) ∩	and Profits (E&P) gn Corporation	Accumulated Earnings and Prof of Controlled Foreign Corpor	Accu	(Form 5471) (Rev. January 2003)
					1	

Department of the Treasury Internal Revenue Service

► Attach to Form 5471. See Instructions for Form 5471.

11. . .

Identifying number

Name of person filing Form 5471

1

Name of foreign corporation

important: Complete a separate S	schedule IVI for each	controllea toreign co	prporation. Enter the	totals for each type	or transaction that					
occurred during the annual accounti	ng period between th	e foreign corporation	and the persons liste	ed in columns (b) thro	ough (f). All amounts					
must be stated in U.S. dollars transi	lated from functional	currency at the avera	age exchange rate fo	r the foreign corpora	tion's tax year. See					
page 10 of the instructions.										
Enter the relevant functional currency and the exchange rate used throughout this schedule										
		(c) Any domestic	(d) Any other foreign	(e) 10% or more U.S.	(f) 10% or more U.S.					

....

C I I I I

	(a) Transactions of foreign corporation	(b) U.S. person filing this return	corporation or partnership controlled by U.S. person filing this return	by U.S. person filing this return	(e) 10% of more 0.5. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	shareholder of any corporation controlling the foreign corporation
1	Sales of stock in trade (inventory).					
2	Sales of property rights (patents, trademarks, etc.)					
3	Compensation received for tech- nical, managerial, engineering, construction, or like services.					
4	Commissions received					
5	Rents, royalties, and license fees received.			SC		
6	Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) .	C	100	~	55	
7	Interest received	165		104		
8	Premiums received for insur- ance or reinsurance					
9	Add lines 1 through 8					
10	Purchases of stock in trade (inventory).					
11	Purchases of tangible property other than stock in trade					
12	Purchases of property rights (patents, trademarks, etc.).					
13	Compensation paid for tech- nical, managerial, engineering, construction, or like services .					
14	Commissions paid					
15	Rents, royalties, and license fees paid					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 through 17					
19	Amounts borrowed (enter the maximum loan balance during the year) — see instructions .					
20	Amounts loaned (enter the maximum loan balance during the year) — see instructions .					

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

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Schedule M (Form 5471) (Rev. 1-2003)

Cat. No. 499630

5471 Form

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

See separate instructions.

File In Duplicate (see When and Where To File on page 1 of the instructions)

OMB No. 1545-0704

(Rev. January 2003)	See separate			
Department of the Treasury	Information furnished for the foreign corporation'	s annual a	ccounting period (ta	ax year required by
Internal Revenue Service	section 898) (see instructions) beginning	. 20	, and ending	. 20

Department of the Treasury Internal Revenue Service	Information furnis section 898) (see			al ; 20		ng period (tax year requi d ending	red by 20	the instruct	
Name of person filing this	s return			A	Identifyir	ng number			
Number, street, and room o	r suite no. (or P.O. box n	umber if mail is not d	elivered to street address)	В	Category box(es)):	of filer (See page 1 of the 1		. Check ap	olicable
City or town, state, and 2	ZIP code			c		total percentage of the for ed at the end of its annual	• •		0
Filer's tax year beginning		, 20	, and ending			, 20			
D Person(s) on whose	behalf this information	return is filed:							
(1) Na	mo		(2) Address			(3) Identifying number		(4) Check applicable box(e	
	anne		(2) Address				Sharehold	er Officer	Director

Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation	oyer identif	identification number, if any			
	250	c Coun	try under w	hose laws incorporated	
d Date of incorporation e Principal place of business f Principal busines code num		ousiness activ	ity h l	Functional currency	
2 Provide the following information for the foreign corporation's accounting period s	stated above.				
a Name, address, and identifying number of branch office or agent (if any) in	b If a U.S. income tax ret	urn was filed,	enter:		
the United States	(i) Taxable income o	r (loss)		U.S. income tax paid (after all credits)	
NOr					
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (inc person (or persons) wit corporation, and the loc	h custody of t	he books a	ind records of the foreign	
Schedule A Stock of the Foreign Corporation					
Part I—All Classes of Stock	(b) Number of charge issued and outstanding				
	(b) Number of shares issued and outstanding			tstanding	
(a) Description of each class of stock	(i) Beginning of annual accounting period (ii) End of annual accounting period			(ii) End of annual accounting period	
Part II—Additional Information for Preferred Stock (To be completed only by Category 1 filers for foreig	an personal holding	compani	۵۶)		
(10 be completed only by category 1 mers for foreig		compani	53.)		
(a) Description of each class of Preferred stock (Note: This description should match the corresponding description entered in Part I, column (a).)	(b) Par value in functional currency	(c) Rate of	dividend	(d) Indicate whether the stock is cumulative or noncumulative	

Schedule B U.S. Shareholders of Foreign Corporation (See page 4 of the instructions.)									
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder (Note: This description should match the corresponding description entered in Schedule A, Part I, column (a).)	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)					
				-					
				-					
				-					
				-					
				-					
				-					
				-					
				-					
				-					
				4					
				4					
				4					

Schedule C Income Statement (See page 5 of the instructions.)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
	b	Gross receipts or sales	1b		
	с	Subtract line 1b from line 1a	1c		
e	2	Cost of goods sold	2		
E	3	Gross profit (subtract line 2 from line 1c)	3		
Income	4	Dividends	4		
=	5	Interest	5		
	6	Gross rents, royalties, and license fees	6		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9		
	10	Compensation not deducted elsewhere	10		
	11	Rents, royalties, and license fees	11		
ns	12		12		
tio	13	Depreciation not deducted elsewhere.	13		
Deductions	14	Depletion	14		
ed	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15		
Δ	16	Other deductions (attach schedule—exclude provision for income, war profits,			
		and excess profits taxes).	16		
	17	Total deductions (add lines 10 through 16)	17		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	18	Net income or (loss) before extraordinary items, prior period adjustments, and			
Income		the provision for income, war profits, and excess profits taxes (subtract line	<i>\\\\\\</i>		
õ		17 from line 9)	18		
Ĕ	19	Extraordinary items and prior period adjustments (see instructions)	19		
Net	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
z					
_	21	Current year net income or (loss) per books (combine lines 18 through 20) .	21		

Sch	nedule E	Income, War Profits, and Excess Profits	ts laxes Paid or Accrued (See page 5 of instructions.)				
			Amount of tax				
		(a) Name of country or U.S. possession	(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars		
1	U.S.						
2							
3							
4							
5							
6							
7							
8	Total						

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

	Assets		(a) Beginning of annual accounting period	(b) End of annual
			accounting period	accounting period
1	Cash	1		
2a	Trade notes and accounts receivable	2a		
b	Less allowance for bad debts	2b	()	()
3		3		
4	Other current assets (attach schedule)	4		
5	Loans to shareholders and other related persons	5		
6	Investment in subsidiaries (attach schedule).	6		
7	Other investments (attach schedule)	7		
8a	Buildings and other depreciable assets	8a		
b	Less accumulated depreciation	8b		()
9a	Depletable assets	9a		
b	Less accumulated depletion	9b	()	()
10	Land (net of any amortization)	10		
11	Intangible assets:			
а	Goodwill	11a		
b	Organization costs	11b		
	Patents, trademarks, and other intangible assets	11c	· · · · · · · · · · · · · · · · · · ·	
d	Less accumulated amortization for lines 11a, b, and c	11d	()	()
12	Other assets (attach schedule)	12		
13	Total assets	13		
	Liabilities and Shareholders' Equity			
				X/////////////////////////////////////
14	Accounts payable	14		
15	Other current liabilities (attach schedule)	15		
16	Loans from shareholders and other related persons	16		
17	Other liabilities (attach schedule)	17		
18	Capital stock:			
а	Preferred stock	18a		
b	Common stock	18b		
19	Paid-in or capital surplus (attach reconciliation).	19		
20	Retained earnings	20		
21	Less cost of treasury stock	21)	()
22		22		
22	Total liabilities and shareholders' equity	22	F-	rm 5471 (Rev. 1-2003)

	5471 (Rev. 1-2003)		Page 4
Sci	hedule G Other Information		
1 2 3	During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any partnership?	/ foreign [[separate [<pre>/es No</pre>
Sc	hedule H Current Earnings and Profits (See page 5 of the instructions.)		
Imp	portant: Enter the amounts on lines 1 through 5c in functional currency.		
1	Current year net income or (loss) per foreign books of account		
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):Net AdditionsNet Subtractions		
a b d e f g h 3 4	Depreciation and amortization		
4 5a	Current earnings and profits (line 1 plus line 3 minus line 4)		
b C d	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) 5b Combine lines 5a and 5b. 5c Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)) 5d Enter exchange rate used for line 5d ►		
Sc	hedule I Summary of Shareholder's Income From Foreign Corporation (See page 5 of instruct	ions.)	
1	Subpart F income (line 40b, Worksheet A in the instructions)		
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions).		
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)		
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)		
5	Factoring income		
6	Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions . 6		
7	Dividends received (translated at spot rate on payment date under section 989(b)(1))		
8	Exchange gain or (loss) on a distribution of previously taxed income		
• D	Vas any income of the foreign corporation blocked?	[es No

Schedule J (Form 5471) (Rev. 1-2003)	Schedule J	*	Cat. No. 21111K	171. 🏵	structions for Form 5	For Paperwork Reduction Act Notice, see the Instructions for Form 5471.
						7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)
						b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)
			DC			6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)
				(e		b Actual distributions of nonpreviously taxed E&P
			VC			5a Actual distributions or reclassifications of previously taxed E&P
			J			4 Amounts included under section 951(a) or reclassified under section 959(c) in current year
				53 29		3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)
						b Current year deficit in E&P
						2a Current year E&P
				e		1 Balance at beginning of year
(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))	(see instructions) I (2) balances) ested (iii) Subpart F Income	Previously Taxed E&P (see instructic (sections 959(c)(1) and (2) balances) vested (ii) Earnings Invested in Excess Passive (iii) Sui Assets	(c) Previou (section (i) Earnings Invested in U.S. Property	(b) Pre-1 987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	Important: Enter amounts in functional currency.
						Name of foreign corporation
	Identifying number					Name of person filing Form 5471
		<u>-</u>	tructions for Form 547	▲ Attach to Form 5471. See Instructions for Form 5471.	•	Department of the Treasury Internal Revenue Service
OMB No. 1545-0704		E&P)	and Profits (E&P) gn Corporation	Accumulated Earnings and Prof of Controlled Foreign Corpor	Accu	(Form 5471)

5471 Form

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

► See separate instructions.

File In Duplicate (see When and Where To File on page 1 of the instructions)

OMB No. 1545-0704

(Rev. January 2003)	See separate instructions.	
Department of the Treasury	Information furnished for the foreign corporation's annual accounting period (tax year re-	equired by
Internal Revenue Service	section 898) (see instructions) beginning , 20 , and ending	, 20

Name of person filing this return		A Identifyir	ng number			
Number, street, and room or suite no. (or P.O. box nu	umber if mail is not delivered to street address)	B Category box(es)):	of filer (See page 1 of the 1	instructions.		
City or town, state, and ZIP code			total percentage of the for	o .		0
		you owne	ed at the end of its annual a	accounting pe	eriod	%
Filer's tax year beginning	, 20 , and ending		, 20			
D Person(s) on whose behalf this information	return is filed:					
(1) Name	(2) Address		(3) Identifying number	(4) Chec	k applicab	le box(es)
	(2) Address		(3) identifying humber	Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation	reign corporation b Employer identification number, i				
	250	c Coun	try under w	hose laws incorporated	
d Date of incorporation e Principal place of business f Principal busines code num		ousiness activ	ity h l	Functional currency	
2 Provide the following information for the foreign corporation's accounting period s	stated above.				
a Name, address, and identifying number of branch office or agent (if any) in	b If a U.S. income tax ret	urn was filed,	enter:		
the United States	(i) Taxable income o	r (loss)		U.S. income tax paid (after all credits)	
NOr					
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (inc person (or persons) wit corporation, and the loc	h custody of t	he books a	ind records of the foreign	
Schedule A Stock of the Foreign Corporation					
Part I—All Classes of Stock					
	(b) Number	of shares issu	ued and out	tstanding	
(a) Description of each class of stock	(i) Beginning of annual accounting period			(ii) End of annual accounting period	
Part II—Additional Information for Preferred Stock (To be completed only by Category 1 filers for foreig	an personal holding	compani	۵۶)		
(10 be completed only by category 1 mers for foreig		compani	53.)		
(a) Description of each class of Preferred stock (Note: This description should match the corresponding description entered in Part I, column (a).)	(b) Par value in functional currency	(c) Rate of	dividend	(d) Indicate whether the stock is cumulative or noncumulative	

Schedule B U.S. Shareholders of Foreign Corporation (See page 4 of the instructions.)								
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder (Note: This description should match the corresponding description entered in Schedule A, Part I, column (a).)	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)				
				-				
				-				
				-				
				-				
				-				
				-				
				-				
				-				
				-				
				4				
				4				
				4				

Schedule C Income Statement (See page 5 of the instructions.)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
	b	Gross receipts or sales	1b		
	с	Subtract line 1b from line 1a	1c		
e	2	Cost of goods sold	2		
E	3	Gross profit (subtract line 2 from line 1c)	3		
Income	4	Dividends	4		
=	5	Interest	5		
	6	Gross rents, royalties, and license fees	6		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9		
	10	Compensation not deducted elsewhere	10		
	11	Rents, royalties, and license fees	11		
ns	12		12		
tio	13	Depreciation not deducted elsewhere.	13		
Deductions	14	Depletion	14		
ed	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15		
Δ	16	Other deductions (attach schedule—exclude provision for income, war profits,			
		and excess profits taxes).	16		
	17	Total deductions (add lines 10 through 16)	17		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	18	Net income or (loss) before extraordinary items, prior period adjustments, and			
Income		the provision for income, war profits, and excess profits taxes (subtract line	<i>\\\\\\</i>		
õ		17 from line 9)	18		
Ĕ	19	Extraordinary items and prior period adjustments (see instructions)	19		
Net	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
z					
_	21	Current year net income or (loss) per books (combine lines 18 through 20) .	21		

Scr	nedule E	Income, War Profits, and Excess Profits	a laxes Paid or Accrued (See page 5 of instructions.)				
			Amount of tax				
		(a) Name of country or U.S. possession	(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars		
1	U.S.						
2							
3							
4							
5							
6							
7							
8	Total						

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

	Assets		(a) Beginning of annual accounting period	(b) End of annual
		1	accounting period	accounting period
1	Cash	1 2a		
2a	Trade notes and accounts receivable	2a 2b	(
b	Less allowance for bad debts	3		
3		4		
4	Other current assets (attach schedule)	5		
5	Loans to shareholders and other related persons	6	G	
6	Investment in subsidiaries (attach schedule).	7		
7	Other investments (attach schedule)	8a		
8a	Buildings and other depreciable assets	8b		()
b	Less accumulated depreciation	9a	,	
9a	Less accumulated depletion	9b	(()
10	Land (net of any amortization)	10	,	/
11	Intangible assets:			
''a	Caadwill	11a		
b	Goodwill	11b		
	Patents, trademarks, and other intangible assets	11c		
	Less accumulated amortization for lines 11a, b, and c	11d	(()
12	Other assets (attach schedule)	12		· · · · ·
12				
13	Total assets	13		
	Liabilities and Shareholders' Equity			
				X/////////////////////////////////////
14	Accounts payable	14		
15	Other current liabilities (attach schedule)	15		
16	Loans from shareholders and other related persons	16		
17	Other liabilities (attach schedule)	17		
18	Capital stock:			
а	Preferred stock	18a		
b	Common stock	18b		
19	Paid-in or capital surplus (attach reconciliation).	19		
20	Retained earnings	20		
21	Less cost of treasury stock	21	()	()
22		22		
22	Total liabilities and shareholders' equity	22		rm 5471 (Rev. 1-2003)

	5471 (Rev. 1-2003)		Paç	ge 4
Scl	hedule G Other Information			
1	During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly,		Yes	No
	partnership?			
2	During the tax year, did the foreign corporation own an interest in any trust?			
3	During the tax year, did the foreign corporation own any foreign entities that were disregarded as en	tities separate		
	from their owners under Regulations sections 301.7701-2 and 301.7701-3?			
	If "Yes," attach a statement listing the name, country under whose laws the entity was organized, a of each entity.	nd EIN (if any)		
Sc	hedule H Current Earnings and Profits (See page 5 of the instructions.)			
	ortant: Enter the amounts on lines 1 through 5c in functional currency.			
1	Current year net income or (loss) per foreign books of account	1		
2	Net adjustments made to line 1 to determine current			
-	earnings and profits according to U.S. financial and tax Net Net			
	accounting standards (see instructions): Additions Subtractions			
а	Capital gains or losses			
b	Depreciation and amortization			
С	Depletion			
d	Investment or incentive allowance			
e f	Charges to statutory reserves			
q	Taxes			
h	Other (attach schedule)			
3	Total net additions			
4	Total net subtractions			
5a	Current earnings and profits (line 1 plus line 3 minus line 4)	5a 5b		
b C	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	50 5c		
-	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as			
	defined in section 989(b) and the related regulations (see instructions))	5d		
Sal	Enter exchange rate used for line 5d hedule I Summary of Shareholder's Income From Foreign Corporation (See page 5 of in	etructions)		
SCI	hedule I Summary of Shareholder's Income From Foreign Corporation (See page 5 of in			
1	Subpart F income (line 40b, Worksheet A in the instructions)	1		
•				
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions).	2		
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet	2		
	C in the instructions)	3		
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4		
5	Factoring income	5		
,		6		
6	Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions .	6		
7	Dividends received (translated at spot rate on payment date under section 989(b)(1)).	7		
8	Exchange gain or (loss) on a distribution of previously taxed income	8		
0		0	Voc	No
• D	Vas any income of the foreign corporation blocked?	· · · · · ·	Yes	

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Form 5471 (Rev. 1-2003)

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Schedule J (Form 5471) (Rev. 1-2003)	Schedule J	*	Cat. No. 21111K	171. 🏵	nstructions for Form 5	For Paperwork Reduction Act Notice, see the Instructions for Form 5471.
						7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)
						b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)
			Dc			6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)
				(0		b Actual distributions of nonpreviously taxed E&P
						5a Actual distributions or reclassifications of previously taxed E&P
						4 Amounts included under section 951(a) or reclassified under section 959(c) in current year
				;a		3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)
						b Current year deficit in E&P
						2a Current year E&P
				C		1 Balance at beginning of year
(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))	(see instructions) I (2) balances) ested (iii) Subpart F Income	Previously Taxed E&P (see instructic (sections 959(c)(1) and (2) balances) vested (ii) Earnings Invested in Excess Passive (iii) Sui Assets	(C) Previou (section (i) Earnings Invested in U.S. Property	(b) Pre-1 987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	Important: Enter amounts in functional currency.
						Name of foreign corporation
	Identifying number	:				Name of person filing Form 5471
OMB No. 1545-0704			gn Corporation	of Controlled Foreign Corporation Attach to Form 5471 See Instructions for Form 5471		(FOFITI 5477) (Rev. January 2003) Department of the Treasury Internal Revenue Section
		Ξ&P)	and Profits (E&P)	Accumulated Earnings and Prof	Accu	

Department of the Treasury Internal Revenue Service

► Attach to Form 5471. See Instructions for Form 5471.

11. . .

Identifying number

Name of person filing Form 5471

1.

Cul

....

1.1

Name of foreign corporation

important: Complete a separate S	chequie ivi for each	controllea toreign co	prporation. Enter the	totals for each type	or transaction that
occurred during the annual accountil	ng period between th	ne foreign corporation	and the persons liste	ed in columns (b) thro	ugh (f). All amounts
must be stated in U.S. dollars transl	lated from functional	currency at the avera	age exchange rate fo	r the foreign corpora	tion's tax year. See
page 10 of the instructions.		-			-
Enter the relevant functional current	cy and the exchange	rate used throughou	t this schedule 🕨		
		(c) Any domestic	(d) Any other foreign	(e) 10% or more U.S.	(f) 10% or more U.S.

	(a) Transactions of foreign corporation	(b) U.S. person filing this return	corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% of more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(T) 10% of more U.S. shareholder of any corporation controlling the foreign corporation
1	Sales of stock in trade (inventory).					
2	Sales of property rights (patents, trademarks, etc.) .					
3	Compensation received for tech- nical, managerial, engineering, construction, or like services.					
4	Commissions received					
5	Rents, royalties, and license fees received.			SC		
6	Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)	C		CE	55	
7	Interest received	165		04		
8	Premiums received for insur- ance or reinsurance		+			
9	Add lines 1 through 8					
10	Purchases of stock in trade (inventory).					
11	Purchases of tangible property other than stock in trade					
12	Purchases of property rights (patents, trademarks, etc.).					
13	Compensation paid for tech- nical, managerial, engineering, construction, or like services					
14	Commissions paid					
15	Rents, royalties, and license fees paid					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 through 17					
19	Amounts borrowed (enter the maximum loan balance during the year) — see instructions					
20	Amounts loaned (enter the maximum loan balance during the year) — see instructions .					

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

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Cat. No. 499630

Schedule M (Form 5471) (Rev. 1-2003)

(Rev. January 2003) Department of the Treasury

Internal Revenue Service

Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock

Attach to Form 5471. See Instructions for Form 5471.

Identifying number

Name of foreign corporation

Name of person filing Form 5471

Important: Complete a separate Schedule O for each foreign corporation for which information must be reported.

Part I To Be Completed by U.S. Officers and Directors							
(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition			

Part II To Be Completed by U.S. Shareholders

Note: If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person

Section A—General Shareholder Information

(a)		(b) For shareholder's latest U.S. income tax return filed, indicate:			ed, indicate:	Date (if any)		(c) y) shareholder
Name, address, and identifying number of shareholder(s) filing this schedule	Type of retu (enter form num	rn nber) (2)	n filed	Internal Re	(3) venue Service Ce where filed		eturn unde	I information er section 6046 ign corporation
		1P						
Section B—U.	on B-U.S. Persons Who Are Officers or Directors of the Foreign Corporation					ration		
(a) Name of U.S. officer or director		(b) Address			(c) Social security number			(d) k appropriate box(es)
							Offic	er Director
	Secti	on C—Acquisitio	tion of Stock					
(a)	(b)	(c)		(d) Number of) ares acqu	uired
Name of shareholder(s) filing this schedule	Class of stock acquired	Date of acquisition		Alethod of (1) cquisition Directly II		(2 Indir	2) rectly	(3) Constructively

Cat. No. 612000

Schedule O (Form 5471) (Rev. 1-2003)

Schedule O (Form 5471) (Rev. 1-2003)	Page 2
(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired

Section D—Disposition of Stock

(a)	(b)	(c)	(d)	(e) Number of shares disposed of			
Name of shareholder disposing of stock	Class of stock	Date of disposition	Method of disposition	(1) Directly	(2) Indirectly	(3) Constructively	
						_	
(f) Amount received		Name and address of	(g) If person to whom disp	position of stock was made			
			ce.				
		C					

Section E—Organization or Reorganization of Foreign Corporation

Nam	(a) Name and address of transferor				
n					
(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or		
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	securities issued by, for	eign corporation	

Section F—Additional Information

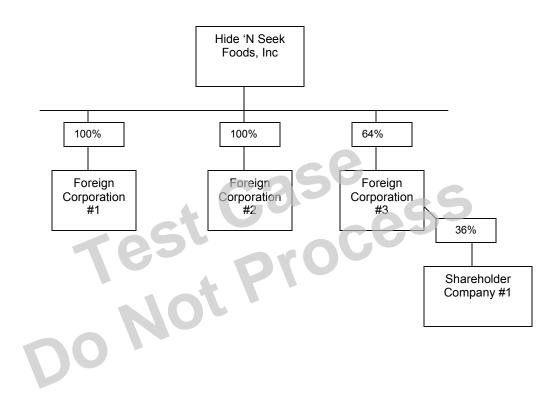
(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

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

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see page 13 of the instructions for an example).

Hide 'N Seek Foods, Inc. 11-0000002 Foreign Corporation #3

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



Form **8827**

Credit for Prior Year Minimum Tax—Corporations

OMB No. 1545-1257

Department of the Treasury Internal Revenue Service Attach to the corporation's tax return.

2004 Employer identification number

1	Alternative minimum tax (AMT) for 2003. Enter the amount from line 14 of the 2003 Form 4626	1	
2	Minimum tax credit carryforward from 2003. Enter the amount from line 9 of the 2003 Form 8827	2	
3	Enter the total of any 2003 unallowed nonconventional source fuel credit and 2003 unallowed qualified electric vehicle credit (see instructions)	3	
4	Add lines 1, 2, and 3	4	
5	Enter the corporation's 2004 regular income tax liability minus allowable tax credits (see instructions)	5	
6	 Is the corporation a "small corporation" exempt from the AMT for 2004 (see instructions)? Yes. Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0- No. Complete Form 4626 for 2004 and enter the tentative minimum tax from line 12 	6	
7	Subtract line 6 from line 5. If zero or less, enter -0-	7	
8	Minimum tax credit. Enter the smaller of line 4 or line 7 here and on Form 1120, Schedule J, line 6e or the appropriate line of the corporation's income tax return. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8	
9	Minimum tax credit carryforward to 2005. Subtract line 8 from line 4. Keep a record of this amount to carry forward and use in future years	9	

Instructions

Section references are to the Internal Revenue Code unless otherwise noted. Year references are to the corporation's tax year beginning during that year.

Purpose of Form

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

Who Should File

Form 8827 should be filed by corporations that had:

An AMT liability in 2003,

• A minimum tax credit carryforward from 2003 to 2004, or

• A nonconventional source fuel credit or qualified electric vehicle credit not allowed for 2003 (see the instructions for line 3).

Line 3

Enter the total of any nonconventional source fuel credit and qualified electric vehicle credit not allowed for 2003 solely because of the limitations under sections 29(b)(6)(B) and 30(b)(3)(B).

Line 5

Enter the corporation's 2004 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, lines 6a through 6d, from the amount on Schedule J, line 3).

Line 6

See the 2004 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2004. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(4) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 8

If the corporation had a post-1986 ownership change (as defined in section 382(g)), there may be a limit on the amount of pre-change minimum tax credits that can be applied against the corporation's tax for any tax year ending after the ownership change. See section 383 and the related regulations. To figure the amount of the pre-change credit, the corporation must allocate the credit for the change year between the pre-change period and the post-change period. The corporation must use the same method of allocation (ratable allocation or closing-of-the-books) for purposes of sections 382 and 383. See Regulations section 1.382-6 for details.

Also, pre-acquisition excess credits of one corporation generally cannot be used to offset the tax attributable to recognized built-in gains of another corporation. See section 384 for details. If either limit applies, attach a computation of the minimum tax credit allowed. Enter that amount on line 8. Write "Sec. 383" or "Sec. 384" on the dotted line to the left of the line 8 entry space.

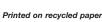
Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 1 hour.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.





Form 8050	
(December 2001)	
Department of the Treasury Internal Revenue Service	

Direct Deposit of Corporate Tax Refund

▶ Attach to Form 1120, 1120-A, or 1120S.

Name of corporation (as shown on tax return)	Employer identification number
	Phone number (optional)
	()
1. Routing number (must be nine digits). The first two digits must be between 01 and 12 or 2	21 through 32.
3. Ty	pe of account (one box

2. Account number (include hyphens but omit spaces and special symbols):

General Instructions Purpose of Form

File Form 8050 to request that the IRS deposit a corporate income tax refund (including a refund of \$1 million or more) directly into an account at any U.S. bank or other financial institution (such as a mutual fund or brokerage firm) that accepts direct deposits.

The benefits of a direct deposit include a faster refund, the added security of a paperless payment, and the savings of tax dollars associated with the reduced processing costs.

Who May File

Only corporations requesting a direct deposit of refund with its original Form 1120, 1120-A, or 1120S may file Form 8050.

The corporation is not eligible to request a direct deposit if:

• The receiving financial institution is a foreign bank or a foreign branch of a U.S. bank or

• The corporation has applied for an employer identification number but is filing its tax return before receiving one.

Note. For other corporate tax returns, including Form 1120X, Amended U.S. Corporation Income Tax Return, and Form 1139, Corporation Application for Tentative Refund, a corporation may request a direct deposit of refunds of \$1 million or more by filing Form 8302, Direct Deposit of Tax Refund of \$1 Million or More.

Conditions Resulting in a Refund by Check

If the IRS is unable to process this request for a direct deposit, a refund by check will be generated instead. Reasons for not processing a request include:

• The name of the corporation on the tax return does not match the name on the account.

• The financial institution rejects the direct deposit because of an incorrect routing or account number.

• The corporation fails to indicate the type of account the deposit is to be made to (i.e., checking or savings).

How To File

Attach Form 8050 to the corporation's Form 1120, 1120-A, or 1120S after Schedule N (Form 1120) (if applicable). To ensure that the corporation's tax return is correctly processed, see **Assembling the Return** in the instructions for Form 1120, 1120-A, or 1120S.

Specific Instructions

Line 1. Enter the financial institution's routing number and verify that the institution will accept a direct deposit. See the sample check below for an example of where the routing number may be shown.

For accounts payable through a financial institution other than the one at which the account is located, check with your financial institution for the correct routing number. **Do not** use a deposit slip to verify the routing number.

Line 2. Enter the corporation's account number. Enter the number from left to right and leave any unused boxes blank. See the sample check below for an example of where the account number may be shown.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us 3. Type of account (one box must be checked):

Checking Savings

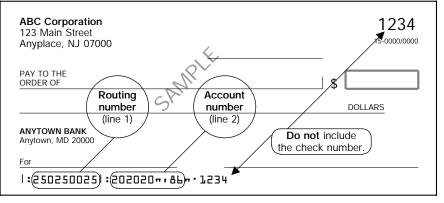
the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average times are: Recordkeeping, 1 hr., 25 min.; Learning about the law or the form, 6 min.; Preparing, copying, assembling, and sending the form to the IRS, 7 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the IRS at the address listed in the instructions of the tax return with which this form is filed.

Sample Check



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

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28 Taxable Income before NOL 29a NOL deduction 29b Special deductions 30 Taxable Income	25 Employee benefit plan26 Other deductions27 Total deductions	23 Advertising24 Pension, profit-sharing, etc	21b Net depreciation 22 Depletion	21a Less depreciation claimed elsewhere	19 Charitable contributions 20 Depreciation		17 Taxes and licenses		14 Repairs and maintenance 15 Bad debts		12 Compensation of officers	11 Total Income	10 Other Income	9 Net gain or loss (4797)	7 Gross royalties	6 Gross rents	5 Interest	4 Dividends	3 Gross profit	2 Cost of goods sold	1c Balance	1b Less returns and allowances	1a Gross Receipts	1120 Page 1	Consolidated Schedules
83,189,576 0 83,189,576	3,289,542 55,260,416 130,614,682	1,870,199 2,227,414	1,656,534	17,936,732	148,769 19,593,266	21,434,718	5,726,524	3,473,590	598,092 378,768	30,986,825	3,563,291	213,804,258	49,957,634	530,308	2,707,354	6,132,695	3,109,659	2,304,041	148,758,736	287,440,463	436,199,199	60,233,606	496,432,805		Combined
33,412,043 0 0 33,412,043	3,120,938 52,982,935 123,500,916	1,837,525 2,006,997	1,469,944 0	15,593,967	117,353 17,063,911	21,413,314	4,174,822	3,044,789	560,968 374,049	28,833,991	3,563,291	156,912,959	-475,221	528,161	2,707,354	5,016,831	1,221,456	2,304,041	145,402,572	265,912,650	411,315,222	60,233,606	471,548,828		Hide 'N Seek Foods, Inc.
122,231 0 0 122,231	0 100,753 265,678	1,943 0	7,603 0	0	7,603 7,603	2,142	0	7,150	1,568 0	128,917	0	387,909	0	2,147	272 UCC	0 0	0	0	165,015	315,431	480,446	0	480,446		The Greek Playhouse
49,655,302 0 0 49,655,302	168,604 2,176,728 6,848,088	30,731 220,417	178,987 0	2,342,765	15,814 2,521,752	19,262	1,551,702	421,651	35,556 4,719	2,023,917	0	56,503,390	50,432,855	1 00,+21 0	107 E81	1,115,864	1,888,203	0	3,191,149	21,212,382	24,403,531	0	24,403,531		Acme Foods Corp

Hide 'N Seek Foods, Inc.

 Schedule C-Special Deductions Col C Less than 20% owned domestic corps at 80% Debt financed stock of domestic corporation Certain Prefat stock of public util at 42% Certain prefat stock of public util at 48% Less than 20% owned foreign corps at 80% Wholly owned foreign subsidiaries sec 245b TOTAL Add lines 1-8 Certain FSC's subject to 100% Sec 245c1 Affiliated Groups subject to 100% Sec 245c3 Other dividends Deduction for certain Pfd stock of pub utility TOTAL Special Deductions 	 Schedule C-Dividends Col A Less than 20% owned domestic corps at 70% 2. 20% or more owned domestic corporation 4. Certain Pref stock of public util at 42% 5. Certain pref stock of public util at 48% 6. Less than 20% owned foreign corps at 80% 8. Wholly owned foreign subsidiaries sec 245b 10. Domes. Corps received by small bus. Investment 11. Certain FSC's subject to 100% Sec 245c1 12. Affiliated Groups subject to 100% Sec 245a3 13. Other dividends from foreign corps sub-part F 15. Foreign Dividend Gross-up Sec. 78 16. IC-DISC or former disc dividends sec 246d 17. Other dividends 	Consolidated Schedules 1120 Page 2 Schedule A Cost of Goods Sold 1. Inventory at beginning of year 2. Purchases 3. Cost of labor 4. Additional sec 263a costs 5. Other costs 6. TOTAL adds lines 1-5 7. Inventory at end of year 8. Cost of Goods Sold
	2,304,041 2,304,041 0 2,304,041	Combined 96,446,105 240,726,374 63,913,239 -122,798 17,714,999 418,677,919 131,237,456 287,440,463
	2,304,041 2,304,041	Hide 'N Seek Foods, Inc. 91,068,584 231,620,008 59,613,767 -20,000 6,164,072 388,446,431 122,533,781 265,912,650
	~~~~~	The Greek Playhouse A 159,895 0 216,041 375,936 60,505 315,431
		Acme Foods Corp 5,377,521 8,946,471 4,299,472 -102,798 11,334,886 29,855,552 8,643,170 21,212,382

0 0 62,826,137	0 0 32,688,421	0 600,800,894	0 0 696,315,452	Less cost of treasury stock TOTAL
62,253,214	12,734,037	-26,391,630	48,595,621	Adjustments to shareholders equity
	0	0	0	Retained earnings-appropriated Retained earnings-unappropriated
2,460,815	8,025,437	268,468,748	278,955,000	Additional paid-in capital
325,614	242,495	39,588,269	40,156,378	Capital common stock
	0	0	0	Capital preferred stock
	122,305	1,916,735	2,039,040	Other liabilities
	1,925,982	214,114,169	216,040,151	Mortgages, notes, bonds payable 1 yr or more
	0	0	0	Loans from stockholders
2,316,244	1,800,434	43,118,783	47,235,461	Other current liabilities
	966,049	44,590,755	45,556,804	less than 1yr
-4,529,750	6,871,682	15,395,065	17,736,997	Accounts payable
				LIABILITIES AND EQUITY
62,826,137	32,688,421	600,800,894	696,315,452	TOTAL
-150,384,342	28,107,508	147,597,496	25,320,662	Other assets
-4,904,656	0	-217,580	-5,122,236	Less accumulated amortization
9,432,341	0	217,580	9,649,921	Intangible assets
	179,883	2,866,974	3,046,857	Land
				Less accumulated depletion
				Depletable assets
-2,397,053	-3,867,420	-107,763,377	-114,027,850	Less accumulated depreciation
12,321,275	4,019,637	149,325,880	165,666,792	Depreciable assets
173,784,943	2,629,421	215,395,809	391,810,173	Other Investments
13,243,250	1,522,051	43,419,099	58,184,400	Other Current Assets
5,323,345	54,176	91,068,584	96,446,105	Inventories
-108,896	0	-3,456,187	-3,565,083	Less allow for bad debts
6,124,433	42,165	61,338,984	67,505,582	Trade Notes & Accts Rec
391,497	1,000	1,007,632	1,400,129	Case & Cash Accounts
				ASSETS
Acme Foods Corp	The Greek Playhouse	Hide 'N Seek Foods, Inc.	Total	Schedule L Balance Sheet BOY

# Hide 'N Seek Foods, Inc.

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Foods,
Inc.

Adjustments to shareholders equity Less cost of treasury stock Total	Retained earnings-unappropriated	Retained earnings-appropriated	Additional paid-in capital	Capital common stock	Capital preferred stock	Other liabilities	1yr or more	Mortgages, notes, bonds payable	Loans from stockholders	Other current liabilities	less than 1yr	Mortgages, notes, bonds payable	Accounts payable	LIABILITIES AND EQUITY	Total	Other assets	Less accumulated amortization	Intangible assets	Land	Less accumulated depletion	Depletable assets	Less accumulated depreciation	Depreciable assets	Other Investments	Other Current Assets	Inventories	Less allow for bad debts	Trade Notes & Accts Rec	Case & Cash Accounts	ASSETS	Schedule L Balance Sheet EOY
-7,701,611 860,788,175	136,104,313		282,772,118	40,315,772	0	-269,375	268,662,559			56,200,717	57,898,678		26,805,004		860,788,175	39,650,087	-6,175,345	17,146,830	3,058,582			-117,663,548	191,729,290	500,835,921	17,472,554	131,237,456	-3,429,116	88,009,947	-1,084,483		Total
-7,701,611 754,199,365	25,286,234		272,285,866	39,747,663	0	-525,689	266,363,796			95,672,392	39,504,569		23,566,145		754,199,365	206,170,017	-713,960	6,776,830	2,878,699			-110,024,100	171,069,482	238,370,653	43,204,385	122,533,781	-3,257,116	77,847,052	-656,358		Hide 'N Seek Foods Inc.
0 47,724,050	12,170,921		8,025,437	242,495	0	256,314	1,902,064			1,801,000	17,341,428		5,984,391		47,724,050	36,839,838	0	0	179,883			-3,875,213	4,020,785	9,960,169	91,179	60,505	-25,000	259,054	212,850		The Greek Playhouse
0 58,864,760	98,647,158		2,460,815	325,614	0	0	396,699			-41,272,675	1,052,681		-2,745,532		58,864,760	-203,359,768	-5,461,385	10,370,000	0			-3,764,235	16,639,023	252,505,099	-25,823,010	8,643,170	-147,000	9,903,841	-640,975		Acme Foods Corp

Schedule 3 Sch A Ln 4 - Additional Sec 263A Costs (ItemizedAdditionalSection263ACostsS chedule) Administrative Costs	Schedule 2 Ln 26 - Other Deductions (ItemizedOtherDeductionsSchedule) Commissions Travel/Lodging Meals/Entertainment Moter Vehicle Operations Supplies Freight Insurance Communication Expense Utilities Subscriptions & Dues Outside Prof. Service Data Processing Prototype Development (software) Royalties Inter-Department Charges Consulting Fees Miscellaneous other deductions Amortization	Ordinary Inc/Loss From Othr Ptrshp TOTAL	Schedule 1 Ln 10-Other Income (ItemizedOtherIncomeSchedule) Sales Exchange Gain/Loss Realized Partnership Income Miscellaneous Income Consulting Fees	Consolidated Schedules
55,260,416 -122,798	7,129,771 3,937,289 1,159,309 2,152,100 2,152,100 5,102,865,579 406,618 495,510 5,102,885 753 6,748 3,401,546 9,939,000 11,482,961 2,417,956	50,629,983 49,957,634	217,441 -2,321,468 -166,611 149,354 1,448,935	Total
52,982,935 -20,000	7,123,617 3,729,891 1,104,239 2,059,062 2,771,308 2,771,308 2,771,308 4,799,006 753 0 3,400,480 9,939,000 10,627,885 2,082,606	-475,221	208,671 -2,229,104 -59,869 156,146 1,448,935	Hide 'N Seek Foods, Inc.
100,/53 0	6,154 12,542 2,469 7,848 10,573 6,476 1,024 0 180 0 53,487 0 0 53,487	o		The Greek Playhouse
2,176,728 -102,798	0 194,856 52,601 19,555 85,190 77,190 27,277 87,795 160,515 23,297 303,699 0 6,748 1,066 0 801,589 335,350	50,629,983 50,432,855	8,770 -92,364 -106,742 -6,792	Acme Foods Corp

# Hide 'N Seek Foods, Inc.

END OF TAX YEAR Investment in Subsidiaries Miscellaneous TOTAL	BEGINNING OF TAX YEAR Investment in Subsidiaries Miscellaneous TOTAL	Schedule 6 Sch L Ln 9 Other Investments (ItemizedOtherInvestmentsSchedule)	END OF TAX YEAR Prepaid Expense Non-Trade Accounts Receivable Notes Receivable-Current Miscellaneous TOTAL	Schedule 5 Sch L Ln 6 Other Current Assets (ItemizedOtherCurrentAssetsSchedule) BEGINNING OF TAX YEAR Prepaid Expense Non-Trade Accounts Receivable Notes Receivable-Current Miscellaneous TOTAL	Schedule 4 Sch A Ln 5-OtherCost of Goods Sold (ItemizedOtherCostsSchedule) Communications Property Taxes Emloyee Benefits Travel/lodging Miscellaneous Depreciation TOTAL	Hide 'N Seek Foods, Inc. Consolidated Schedules
423,155,682 77,680,239 500,835,921	302,135,500 89,674,673 391,810,173		3,337,363 13,716,682 263,262 155,247 17,472,554	7,936,105 49,175,055 901,920 171,320 58,184,400	18,498,443 1,959,787 2,339,176 12,586,226 -35,605,365 17,936,732 17,714,999	Total
170,650,583 67,720,070 238,370,653	128,350,557 87,045,252 215,395,809		3,320,172 39,465,704 263,262 155,247 43,204,385	7,696,131 34,649,728 901,920 171,320 43,419,099	14,810,549 1,170,806 1,738,644 8,747,935 -35,897,829 15,593,967 6,164,072	Hide 'N Seek Foods, Inc.
0 9,960,169 9,960,169	0 2,629,421 2,629,421		17,191 73,988 0 91,179	0 1,522,051 0 1,522,051	0 0 216,041 216,041	The Greek Playhouse
252,505,099 0 252,505,099	173,784,943 0 173,784,943		0 -25,823,010 0 -25,823,010	239,974 13,003,276 0 13,243,250	3,687,894 788,981 600,532 3,838,291 76,423 2,342,765 11,334,886	Acme Foods Corp

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END OF TAX YEAR Payrolls Income Taxes Payable Interest Miscellaneous TOTAL	Schedule 8 Sch L Ln 18 Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedul e) BEGINNING OF TAX YEAR Payrolls Income Taxes Payable Interest Miscellaneous TOTAL	END OF TAX YEAR Deposits Miscellaneous TOTAL	Schedule 7 Sch L Ln 14 Other Assets (ItemizedOtherAssetsSchedule) BEGINNING OF TAX YEAR Deposits Miscellaneous TOTAL	Consolidated Schedules
11,852,741 8,759,638 25,741,862 9,846,476 56,200,717	9,650,780 5,788,693 20,639,889 11,156,099 47,235,461	18,491,267 21,158,820 39,650,087	13,194,762 12,125,900 25,320,662	Total
9,102,456 3,957,985 25,741,862 56,870,089 95,672,392	6,738,707 5,777,110 20,639,889 9,963,077 43,118,783	10,724,682 195,445,335 206,170,017	5,427,286 142,170,210 147,597,496	Hide 'N Seek Foods, Inc.
854,321 0 0 946,679 1,801,000	926,308 0 874,126 1,800,434	1,563,221 35,276,617 36,839,838	975,522 27,131,986 28,107,508	The Greek Playhouse
1,895,964 4,801,653 0 -47,970,292 -41,272,675	1,985,765 11,583 0 318,896 2,316,244	6,203,364 -209,563,132 -203,359,768	6,791,954 -157,176,296 -150,384,342	Acme Foods Corp

11-0000002

END OF TAX YEAR Deferred Income Tax Miscellaneous TOTAL	Schedule 9 Sch L Ln 21 Other Liabilities(ItemizedOtherLiabilitiesSchedule) BEGINNING OF TAX YEAR Deferred Income Tax Miscellaneous TOTAL	Consolidated Schedules
-525,689 256,314 -269,375	1,711,311 327,729 2,039,040	Total
-525,689 0 -525,689	1,711,311 205,424 1,916,735	Hide 'N Seek Foods, Inc.
0 256,314 256,314	0 122,305 122,305	The Greek Playhouse
0 0 0	0 0 0	Acme Foods Corp

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Hide 'N Seek Foods, Inc.

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7. Total of Lines 5-6 8 Balance at EOY (Ln 4 less Ln 7	(C) Property 6. Other Decreases	5. Distributions: (A) Cash (B) Stock	Prior Period Adjustment 4. Total of Lines 1-3	<ol> <li>1. Balance at BOY</li> <li>2. Net Income per books</li> <li>3. Other Increases: (Schedule 10, Itemized Schedule of Other</li> </ol>	Schedule M-2 Analysis of Unappropriated Retained Earings	Consolidated Schedules
0 136,104,313	00	0 0	7,333,986 136,104,313	48,595,621 80,174,706		Total
0 25,286,234	0 0	0 0	10,289,934 25,286,234	(26,391,630) 41,387,930		Hide 'N Seek Foods. Inc.
0 12,170,921	0 0	0 0	(3,161,465) 12,170,921	12,734,037 2,598,349		The Greek Plavhouse
0 98,647,158	0 0	000	205,517 98,647,158	62,253,214 36,188,427		Acme Foods Corp

## Schedule M-3 Attachments Part I

		Hide 'N Seek	The Greek	
	Consolidated	Foods, Inc.	Playhouse	Acme Foods Corp
Part I Line 5a Net income from nonincludible foreign entities				
Foreign Corporation 1	3,357,776	3,357,776		0
Foreign Corporation 2	395,200	395,200		0
Total	3,752,976	3,752,976		
Line 5a Enter as Negative Amount	-3,752,976	-3,752,976		
Part I Line 5b Net loss from nonincludible foreign entities				
Foreign Corporation 3	-105,264	-105,264		0
Less Minority Interest	37,895	37,895		0
Total	-67,369	-67,369		
Line 5b Enter as Positive Amount	67,369	67,369		
Part 1 Line 8 Adjustment to eliminations of transactions between includible corporations and nonincludible entities				
Intercompany income to Hide N' Seek from Foreign Corp 1	1,448,935	1,448,935		0
Line 8	1,448,935	1,448,935		

### Schedule M-3 Attachments Part II

Part II Line 9 Income (loss) from U.S. Partnerships		Hide M	Hide N' Seek			Greek P	Greek Playhouse			Acme Foods Inc	ods Inc			Consolidated	lated	
	Book	Temporary	Temporary Permanent	Tax	Book	Temp	Permanent	Tax	Book	Temp	Temp Permanent	Tax	Book	Temporary Permanent	Permanent	Tax
Partnership A FIN 13-2224444	0	(59 869)		(59 869)				0	o	(106 742)		(106 742)	0	(166 611)	0	(166 611)
Partnership B																
EIN 13-1114444	0			0				0	59,338,000	(8,708,017)		50,629,983	59,338,000	(8,708,017)	0	50,629,983
Partnership B Capital Loss																
EIN 13-1114444				0				0	0	(106,111)		(106,111)	0	(106,111)	0	(106,111)
Partnership C Section 1231																
Gain EIN 13-3333333				0	0	220,747		220,747				0	0	220,747	0	220,747
US Partnership Total	0	(59,869)	0	(59,869)	0	220,747	0	220,747	59,338,000 (8,920,870)	(8,920,870)	0	50,417,130	0 50,417,130 59,338,000	(8,759,992)	0	0 50,578,008

45) 0 788.191	5	(1.954.8	2 743 036	0 1.795.839 2.743.036 (1.954.845)		594.732	1.201.107	0	0		656.579	(656.579)	0 (1.007.648)	0	2.198.508 (3.206.156)	2.198.508	Part II Line 26
032,268) 0 (2,321,468	)32,268	(4,032,268)	(92,364) 1,710,800	(92,364)		725,904 (818,268)	725,904	0			(7,844)	7,844	(2,229,104)		(3,206,156)	977,052	Realized
																	Exchange Gain/Loss
7,423	7,423	2,077,423	1,032,236	1,888,203		1,413,000	475,203	0			664,423	(664,423)	1,221,456			1,221,456	Interest Income
Book Temporary Permanent	ary	Tempor	Book	Tax		<b>Book Temporary Permanent</b>	Book		nt Tax	Permane	Temporary Permanent	Book	Tax	Permanent	Temporary Permanent	Book	
Consolidated	onso	0			Acme Foods Inc	Acme Fu				Greek Playhouse	Greek P			Seek	Hide N' Seek		differences
																	(loss) items with
																	Part II Line 26 Other income

differences	Part III Line 35 Other expense/c
	expense/deduction items with

Total to Part III Line 35 (80.079.803)	Investments 7,538,175	Miscellaneous Other	Decrease in value of	Miscellaneous other 10,518,447	Outside Prof. Service 4,911,989	Insurance 3,640,160	Inventory at end of year (122,706,781)	Miscellaneous (35,910,021)	Emloyee Benefits 1,290,003	Property Taxes 751,177	Additional sec 263a costs	Employee benefit plan 3,120,938	Interest 21,342,118	Rents 2,852,744	Salaries and wages 22,571,248	Book	
803) (6,252,575)	175 (7,538,175)				989 (112,983)	160 (55,693)	781) 173,000	021) 12,192	003 448,641	177 419,629	0 (20,000)	938		744 192,045	248 48,135	Temporary	Hide N' Seek
0 (86,2				10,6	4,7	3,5	(122,5	(35,8	1.1	1		3,	21,4	3,0	22,6	Permanent T	Seek
(86,332,378)	0			10,627,885	4,799,006	3,584,467	122,533,781)	(35,897,829)	1,738,644	1,170,806	(20,000)	3,120,938	21,413,314	3,044,789	22,619,383	Tax	
(3,536,064)				(3,840,562)	180	10,573	(60,505)	216,041	0	0	0	0	2,142	7,150	128,917	Book	
3,894,049				3,894,049												Temporary Permanent	Greek Playhouse
0																Permanent	ayhouse
357,985				53,487	180	10,573	(60,505)	216,041	0	0	0	0	2,142	7,150	128,917	Tax	
11,797,297				11,991,734	303,699	27,277	(8,643,170)	65,550	600,532	788,981	0	1,005,863	19,262	421,651	5,215,918	Book	
(15,311,330)				(11,190,145)	0	0		10,873			(102,798)	(837,259)			(3,192,001)	Temporary	Acme Foods Inc
0																Permanent	ods Inc
(3,514,033)				801,589	303,699	27,277	(8,643,170)	76,423	600,532	788,981	(102,798)	168,604	19,262	421,651	2,023,917	Tax	
0 (3,514,033) (71,818,570) (17,669,856)	7,538,175			18,669,619	5,215,868	3,678,010	(131,410,456)	(35,628,430)	1,890,535	1,540,158	0	4,126,801	21,363,522	3,281,545	27,916,083	Book	
(17,669,856)	(7,538,175)			(7,186,658)	(112,983)	(55,693)	173,000	23,065	448,641	419,629	(122,798)	(837,259)	71,196	192,045	(3,143,866)	Temporary Permanent	Consolidated
0																Permanent	dated
(89,488,426	0			11,482,961	5,102,885	3,622,317	(131,237,456)	(35,605,365)	2,339,176	1,959,787	(122,798)	3,289,542	21,434,718	3,473,590	24,772,217	Tax	

### **TEST SCENARIO 3**

FORMS REQUIRED: 1120, Sch D, 4626, 4797, 4562, 6198, 8275

### ATTACHMENTS:

ItemizedOtherCostsSchedule AnyoneOwned50PctOfCorpVotingStockStatement ItemizedOtherCurrentLiabilitiesSchedule ItemizedIncomeNotRecordedOnBooksSchedule ItemizedOtherDecreasesSchedule

### BINARY ATTACHMENTS: Scanned Form 8453-C

### OTHER:

### **HEADER INFO:**

HEADER INFU:	
Originator:	MultipleSoftwarePackagesUsed: No EFIN: Self-select Type: ERO
<u>Officer:</u>	NameControl: ANYW PractionerPIN: EFIN – Self-select, PIN – Self-select, PIN Entered by – ERO Name: Roger Rabbit Title: Chief Executive Officer Phone: 703-555-1212 EmailAddress: DateSigned: Self-select
PREPARED BY:	Electronic Tax Filers, Inc. 999-06-0007/11-0000011 100 Efile Drive Anytown, TX 78621 Phone Number: 512-555-1212
TAXPAYER NAME: TAXPAYER EIN: TAX PERIOD:	Anywhere Telecommunications, Inc. 11-0000003 Fiscal Year Filer 02/01/04 – 01/31/05
ADDRESS:	33 Any Street Anytown, ND 58204
DIRECT DEPOSIT:	N/A

Details for attachments to Form 1120

**Schedule 1, Form 1120,** Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Allocation of Cost of Goods Sold	2,877
Cost of Service	<u>105,665</u>
Total	108,542

**Schedule 2**, **Form 1120**, Page 3, Sch K, Line 5, 50% or More of Voting Stock (AnyoneOwned50PctOfCorpVotingStockStatement)

Name: Counselor #1 Employer ID: 11-0000014

**Schedule 3, Form 1120,** Page 4, Sch L, Line 18, Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Accrued Benefits	146,300	2,844
Miscellaneous	<u>1,173,504</u>	<u>1,253,703</u>
Total	1,319,804	1,256,547

**Schedule 4, Form 1120**, Page 4, Sch M-1, Line 4, Itemized Schedule of Income Not Recorded on Books (ItemizedIncomeNotRecordedOnBooksSchedule)

Income From Partnerships

1,044,688

**Schedule 5**, **Form 1120**, Page 4, Sch M-2, Line 6, Other decreases (ItemizedOtherDecreasesSchedule)

Prior Period Adjustment	<u>1,058,746</u>
Total	1,058,746

	1	120		U.S.	Corporation	Income T	'ax Re	turn			OMB No. 154	5-0123
For Dep		f the Treasury	For cal	endar year 2004 o	r tax year beginning	, 2	004, endin	g	,	20	200	Δ
_	nal Rever Check if	nue Service		1	See separ	rate instructions.						
1 (	Consolida	ated return	Use	Name					BB	mployer	identification n	umber
		orm 851) .	IRS label.	Number street and	d room or suite no. If a		7 of instru	otions		; Date incor	poratod	
(	attach S	ch. PH) . 🗌	Other-	Number, Street, and	a room of suite no. If a	F.O. DOX, See page		010115.	۲Ľ	ale moor	porateu	
	see instru	service corp.	wise, print or	City or town, state,	and ZIP code				DT	otal assets	(see page 8 of ins	structions)
	Schedule attach Sc	M-3 required	type.						\$			'
	Check if:	,	return	(2) Einal return	(3) 🗌 Name chang	ge (4) 🗌 Addre	ess change		· ·			
	1a	Gross receipts	or sales		<b>b</b> Less returns an	d allowances		c	Bal 🕨	1c		
	2			chedule A, line 8)						2		
	3			line 2 from line 1						3		
	4	Dividends (S	Schedule (	C, line 19)						4		<u> </u>
me	5	Interest .								5		
ncome	6	Gross rents								6		
-	7	Gross royalt							•	7		+
	8			ne (attach Schedu					•	8		+
	9 10				II, line 17 (attach Fo				•	10		+
	11									11		+
<u> </u>	12			ers (Schedule E, I						12		+
deductions.)	13			ess employment cr	· · ·					13		<u> </u>
ucti	14	Repairs and								14		
ded	15	Bad debts .								15		<u> </u>
	16	Rents								16		<u> </u>
ons	17	Taxes and li	censes .							17		
tati	18	Interest .								18		<u> </u>
instructions for limitations on	19		1		f instructions for 10%				·	19		+
for	20		(attach Form 4562)							21b		
suo	21			iation claimed on Schedule A and elsewhere on return 21a						210		+
ucti	22 23	Depletion . Advertising							·	23		+
ıstr	24	0		g, etc., plans					•	24		+
ee ii	25	-								25		
ons (See	26			tions (attach schedule)								
	27			d lines 12 through						27		
ucti	28	Taxable inco	ncome before net operating loss deduction and special deductions. Subtract line 27 from line							28		<u> </u>
Deducti	29		•	0	(see page 13 of ins	tructions)	29a					
_		bS	special de	ductions (Schedule	e C, line 20)	<u></u>	29b			29c		+
	30			tract line 29c from	n line 28				•	30 31		+
	31	Total tax (S			32a				•	31		+
nts	32 b			ent credited to 2004. ayments	32b							
and Payments	b c			d for on Form 4466	32c (	) d Bal ►	32d					1
Dayı	e	Tax deposite					32e					1
р	f	Credit for ta	x paid on	undistributed cap	ital gains (attach For		32f					
xa	g	Credit for Fe	ederal tax	on fuels (attach F	orm 4136). See instr	uctions	32g			32h		<u> </u>
Тах	33	Estimated ta	ax penalty	(see page 14 of in	nstructions). Check i	f Form 2220 is at	tached	►		33		<u> </u>
	34				total of lines 31 and					34		+
	35			-	the total of lines 31		ount over			35		+
	36				lited to 2005 estima ned this return, including a		es and state	Refunde ments, and to t		of my know	wledge and belief.	it is true.
Si					than taxpayer) is based or						IRS discuss this	
	ere					•				with the	preparer_shown	below
_		Signature of c	officer		Date	Title				(see instru	uctions)? Yes	🗌 No
Pa	hi	Preparer	s			Date		Check if		Prepa	rer's SSN or PTIN	1
	iu eparer'	signature						self-employ	ved 🗌			
	e Only	1 IIIII 5 IIA	ime (or elf-employe	ed),				EIN	1			
	5 Jiny	address,	and ZIP co					Phone	e no.	(	)	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q

Form **1120** (2004)

	1120 (2004)						Page <b>2</b>
Sch	nedule A Cost of Goods Solo	I (see page 14 of in	structions)				
1	Inventory at beginning of year				1		
2	Purchases						
3	Cost of labor				-		
4	Additional section 263A costs (attach se						
5	Other costs (attach schedule)	,					
6	Total. Add lines 1 through 5				-		
7	Inventory at end of year				_		
8	Cost of goods sold. Subtract line 7 fro						
9a	Check all methods used for valuing closed		i on page 1, inte				
ou	(i) $\Box$ Cost as described in Regulation						
	(ii) Lower of cost or market as des		action 1 471-4				
	( <i>iii</i> ) Other (Specify method used an	u u u u u u u u u u u u u u u u u u u					
b	Check if there was a writedown of subr				71.2(0)		
0	Check if the LIFO inventory method wa		-				
ں م							• 🗆
d	If the LIFO inventory method was used inventory computed under LIFO	for this tax year, enter		mounts) of cit	9d		
•	If property is produced or acquired for			· · · · ·	• •		
e f	Was there any change in determining q			5 1			
1	attach explanation .						🗌 Yes 🗌 No
Sch	edule C Dividends and Spec				a) Dividends		(c) Special deductions
	instructions)			(0	received	(b) %	(a) × (b)
4	Dividende from less than 200/ award	demostic corrections th	act are aubiant t	a tha			
1	Dividends from less-than-20%-owned of 70% deduction (other than debt-finance		•			70	
0							
2	Dividends from 20%-or-more-owned d 80% deduction (other than debt-finance		-			80	
3	Dividends on debt-financed stock of dor					see instructions	
4	Dividends on certain preferred stock of do	<b>a</b> 1				42	
5	Dividends on certain preferred stock of			· · –		48	
6	Dividends from less-than-20%-owned for subject to the 70% deduction					70	
7							
7	Dividends from 20%-or-more-owned for subject to the 80% deduction					80	
8	Dividends from wholly owned foreign subsidia					100	
9	<b>Total.</b> Add lines 1 through 8. See page	•		,			
10	Dividends from domestic corporations						
10	company operating under the Small Bu	,		ment		100	
11	Dividends from certain FSCs that are sul			 (c)(1))		100	
12	Dividends from affiliated group members s	,	(			100	
13	Other dividends from foreign corporatio						
14	Income from controlled foreign corporation						
15	Foreign dividend gross-up (section 78)			·			
16	IC-DISC and former DISC dividends no						
17	Other dividends		01 0 (0001011 24				
18	Deduction for dividends paid on certain p	referred stock of public ut	ilities				
19	<b>Total dividends.</b> Add lines 1 through 1						
20	Total special deductions. Add lines 9,				b	►	
Sch	nedule E Compensation of O						uctions)
	Note: Complete Schedule	•					,
			(c) Percent of	Percent of	corporation owned		
	(a) Name of officer	(b) Social security number	time devoted to business	(d) Common	(e) Preferred	(f) Amou	nt of compensation
1			%	%	%		
			%	%	%		
			%	%	%		

% % % 2 Total compensation of officers . . . . . . . . . . . . . . . 3 Compensation of officers claimed on Schedule A and elsewhere on return 4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12

%

%

%

Form	1120 (2004)			Page 3
Scł	nedule J Tax Computation (see page 17 of instru	uctio	ns)	
1	Check if the corporation is a member of a controlled group (see	sectio	ons 1561 and 1563) ►	
	Important: Members of a controlled group, see page 17 of instru			
2a	If the box on line 1 is checked, enter the corporation's share of the	ne \$50	0,000, \$25,000, and \$9,925,000 taxable	
	income brackets (in that order):			
	(1) \$ (2) \$		(3) \$	
b	Enter the corporation's share of: (1) Additional 5% tax (not more			
	(2) Additional 3% tax (not more			
3	Income tax. Check if a qualified personal service corporation und	der se	ection 448(d)(2) (see page 17)	
4	Alternative minimum tax (attach Form 4626)		· · · · · · · · · · · · · · · · · · ·	
5	Add lines 3 and 4		6a	
6a b	Foreign tax credit (attach Form 1118)	÷	6b	
c	Check: One Nonconventional source fuel credit O QEV credit (a			
d	General business credit. Check box(es) and indicate which forms			
	□ Form 3800 □ Form(s) (specify) ►			
е	Credit for prior year minimum tax (attach Form 8827)		<u>6</u> e	
f	Qualified zone academy bond credit (attach Form 8860)	<b>.</b> .	<u>6f</u>	
7	Total credits. Add lines 6a through 6f			
8	Subtract line 7 from line 5		8	
9	Personal holding company tax (attach Schedule PH (Form 1120))			
10	Other taxes. Check if from: Form 4255 Form 8866 Ott			
11	Total tax. Add lines 8 through 10. Enter here and on page 1, line	ner (ai e 31		
	edule K Other Information (see page 19 of inst			I
1	Check accounting method: a Cash Yes No.		At any time during the tax year, did one foreign p	erson Yes No
•	b Accrual c □ Other (specify) ►		own, directly or indirectly, at least 25% of (a) the	e total
2	See page 21 of the instructions and enter the:		voting power of all classes of stock of the corpo entitled to vote or (b) the total value of all classes of	
а	Business activity code no. ►		of the corporation?	
b	Business activity ►		If "Yes," enter: (a) Percentage owned ►	
c	Product or service		and (b) Owner's country ►	
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of	C	The corporation may have to file Form 5472, Inform Return of a 25% Foreign-Owned U.S. Corporation	
	a domestic corporation? (For rules of attribution, see		Foreign Corporation Engaged in a U.S. Trade or Bus	iness.
	section 267(c).)	1	Enter number of Forms 5472 attached ►	
	If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage	8	Check this box if the corporation issued publicly o debt instruments with original issue discount	
	owned, and (c) taxable income or (loss) before NOL and		If checked, the corporation may have to file <b>Form</b>	
	special deductions of such corporation for the tax year ending with or within your tax year.		Information Return for Publicly Offered Original	
4	Is the corporation a subsidiary in an affiliated group or a	9	Discount Instruments. Enter the amount of tax-exempt interest receive	ed or
-	parent-subsidiary controlled group?	ľ	accrued during the tax year ► \$	
	If "Yes," enter name and EIN of the parent	10	Enter the number of shareholders at the end of th	ie tax
	corporation ►		year (if 75 or fewer)	
5	At the end of the tax year, did any individual, partnership,	11	· · · · · · · · · · · · · · · · · · ·	
	corporation, estate, or trust own, directly or indirectly,		electing to forego the carryback period, check here	
	50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		If the corporation is filing a consolidated return statement required by Temporary Regulations se	
	If "Yes," attach a schedule showing name and identifying		1.1502-21T(b)(3)(i) or (ii) must be attached or the ele	
	number. (Do not include any information already entered in 4 above.) Enter percentage owned ►	12	will not be valid. Enter the available NOL carryover from prior tax	vears
6	During this tax year, did the corporation pay dividends (other	12	(Do not reduce it by any deduction on	line
	than stock dividends and distributions in exchange for stock)	10	29a.) ► \$ Are the corporation's total receipts (line 1a plus lin	
	in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)	13	through 10 on page 1) for the tax year <b>and</b> its total a	
	If "Yes," file Form 5452, Corporate Report of		at the end of the tax year less than \$250,000? .	
	Nondividend Distributions.		If "Yes," the corporation is not required to com	
	If this is a consolidated return, answer here for the parent		Schedules L, M-1, and M-2 on page 4. Instead, entotal amount of cash distributions and the book val	
	corporation and on <b>Form 851</b> , Affiliations Schedule, for each subsidiary.		property distributions (other than cash) made durin	ig the
			tax year. ▶ \$	

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

### Form 1120 (2004)

	edule L Balance Sheets per Books	e Schedules L, M-1, and M-2 if Question 13 on Schedule K i Beginning of tax year End of t			
	Assets	(a)	(b)	(c)	(d)
1 (	Cash				
2a ⁻	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		(	)
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans			-	
9 (	Other investments (attach schedule) .				
0a	Buildings and other depreciable assets .				-
b	Less accumulated depreciation	( )		(	)
1a	Depletable assets				
b	Less accumulated depletion	( )		(	)
	Land (net of any amortization)				L
3a I	Intangible assets (amortizable only)				
b I	Less accumulated amortization	( )		(	)
	Other assets (attach schedule)			-	
5	Total assets				
I	Liabilities and Shareholders' Equity				
6	Accounts payable			-	
7	Mortgages, notes, bonds payable in less than 1 year			_	
8 (	Other current liabilities (attach schedule) .			_	
9 I	Loans from shareholders				
0 1	Mortgages, notes, bonds payable in 1 year or more				
1 (	Other liabilities (attach schedule)				
2 (	Capital stock: <b>a</b> Preferred stock				
	<b>b</b> Common stock				
з)	Additional paid-in capital			-	
4	Retained earnings—Appropriated (attach schedule)			-	
5	Retained earnings—Unappropriated			-	
6	Adjustments to shareholders' equity (attach schedule)			-	
	Less cost of treasury stock		(		(
	Total liabilities and shareholders' equity	<u> </u>			
Sche	edule M-1 Reconciliation of Incom	e (Loss) per Book	s With Income per	Return (see page 20	) of instructions)
	Net income (loss) per books			on books this year not	
	Federal income tax per books		included on this r		
	Excess of capital losses over capital gains .		Tax-exempt inter	est \$	
	Income subject to tax not recorded on books				
1	this year (itemize):				
				is return not charged	
	Expenses recorded on books this year not		-	me this year (itemize):	
	deducted on this return (itemize):			\$	
	Depreciation \$		<b>b</b> Charitable contrib	outions \$	
	Charitable contributions \$				
c .	Travel and entertainment \$				
_				3	
	Add lines 1 through 5			e 28)—line 6 less line 9	
Sche	edule M-2 Analysis of Unappropr	lated Retained E	arnings per Books	s (Line 25, Schedu	le L)
1	Balance at beginning of year		5 Distributions: a	a Cash	
2	Net income (loss) per books		, t	Stock	
3 (	Other increases (itemize):			Property	
				(itemize):	
			7 Add lines 5 and 6		
	Add lines 1, 2, and 3	1	8 Balance at end of	year (line 4 less line 7)	1

### SCHEDULE D (Form 1120)

Department of the Treasury Internal Revenue Service

### Name

### **Capital Gains and Losses**

OMB No. 1545-0123

▶ Attach to Form 1120, 1120-A, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, 990-C, or certain Forms 990-T.

Employer identification number

Pa	rt I Short-Term Capital	Gains and Loss	ses—Assets He	d One Year or L	ess		-
	(a) Description of property (Example: 100 shares of Z Co.)	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or othe basis (see instructions)	er	(f) Gain or (loss) (Subtract (e) from (d))
1							
2	Short-term capital gain from i	nstallment sales fr	om Form 6252. lir	ne 26 or 37		2	
3	Short-term gain or (loss) from					3	
4	Unused capital loss carryover				[	4	( )
5	Net short-term capital gain or				[	5	
Pai	t II Long-Term Capital	Gains and Loss	es—Assets He	ld More Than On	e Year		-
6							
7	Enter gain from Form 4797, c	olumn (g), line 7 o	r9			7	
8	Long-term capital gain from ir					8	
9	Long-term gain or (loss) from					9	
10	Capital gain distributions (see					10	
<u>11</u>	Net long-term capital gain or					11	
Pai	rt III Summary of Parts	I and II					
12	Enter excess of net short-tern	n capital gain (line	5) over net long-t	term capital loss (line	ə11)	12	
13	Net capital gain. Enter excess		, .		· ·		
	loss (line 5)					13	
14	Add lines 12 and 13. Enter h	ere and on Form	1120, page 1. lir	ne 8, or the proper	line on other		
	returns			· · · · · · · · ·		14	
	Note: If losses exceed gains,	see Capital losse	<b>s</b> on page 2.				

### **General Instructions**

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

### Purpose of Schedule

Use Schedule D to report sales and exchanges of capital assets and gains on distributions to shareholders of appreciated capital assets.

Note: For more information, see Pub. 544. Sales and Other Dispositions of Assets.

### Other Forms the Corporation May Have To File

Use Form 4797, Sales of Business Property, to report the following:

• The sale or exchange of:

1. Property used in a trade or business:

2. Depreciable and amortizable property;

3. Oil, gas, geothermal, or other mineral property; and

4. Section 126 property.

• The involuntary conversion (other than from casualty or theft) of property and capital assets held for business or profit.

 The disposition of noncapital assets other than inventory or property held primarily for sale to customers in the ordinary course of the corporation's trade or business.

• The section 291 adjustment to section 1250 property.

Use Form 4684, Casualties and Thefts, to report involuntary conversions of property due to casualty or theft.

Use Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report gains and losses from section 1256 contracts and straddles.

Use Form 8824, Like-Kind Exchanges, if the corporation made one or more "like-kind" exchanges. A like-kind exchange occurs when the corporation exchanges business or investment property for property of a like kind. For exchanges of capital assets, include the gain or (loss) from Form 8824, if any, on line 3 or line 9.

### **Depreciation and Amortization**

(Including Information on Listed Property)

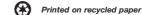
OMB No. 1545-0172 20 **N4** 

	tment of the Treasury al Revenue Service	► See	separate instructions.	Attach	to your tax retu	rn.		Attachment Sequence No. 67			
	e(s) shown on return		-		hich this form relat			Identifying number			
				-							
Pa	rt I Election To	Expense C	ertain Property Ur	der Section	179						
			sted property, comp			mplete Part I					
1	ý	2	the instructions for a h		· · · · ·	,	1	\$102,000			
		1 0		2	<i>ф102,000</i>						
2 3			y placed in service (se			· · · · -	3	\$410,000			
3 4			n 179 property before reduction in limitation								
5			ract line 4 from line 1.								
5	separately, see pag		lamed ming	5							
	(a)										
6				(b) Cost (busines		(c) Elected cost					
•											
7	Listad susan sub. Est		h fuerra llina 00		7						
7			t from line 29			7	8				
8			property. Add amoun		c), lines 6 and	′··· -	9				
9			naller of line 5 or line			· · · · -	10				
10			n from line 13 of your			· · · ·	11				
11 12			naller of business income Add lines 9 and 10, b	<b>`</b>	/		12				
13			2005. Add lines 9 and 10, b			e II	12				
	-		w for listed property.								
			llowance and Oth			nclude listed	pror	portu)			
							pior	Jenty.			
14			for qualified property			, <b>'</b>					
4.5			page 3 of the instru	-			14				
15 16			(1) election (see page		,		15				
16			RS) (see page 4 of the				16	- )			
Pa	Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)										
	Section A         17 MACRS deductions for assets placed in service in tax years beginning before 2004       17										
17		•			•	· · · · ·	17				
18			68(i)(4) to group any as			the tax year					
	-		counts, check here . d in Service During 2				intin	n Svatana			
	Section B-	(b) Month and	(c) Basis for depreciation					n System			
	Classification of property	year placed in service	(business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(	(g) Depreciation deduction			
19a	3-year property										
b	5-year property										
С	7-year property										
	10-year property										
е	15-year property										
f	20-year property										
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—A	ssets Placed	in Service During 20	004 Tax Year	Using the Alte	ernative Depre	eciati	on System			
20a	Class life					S/L					
b	12-year			12 yrs.		S/L					
С	40-year			40 yrs.	MM	S/L					
Pa	rt IV Summary	(see page 7 d	of the instructions)								
21	Listed property. En	• • •	·				21				
22			lines 14 through 17, li	nes 19 and 20	in column (a)	and line 21					
			lines of your return. Pa				22				
23			ced in service during	-							
			ibutable to section 26		. 23						
_											

Form	4562 (2004)														Page Z
Pa	rt V Listed	Property (In	clude aut	tomobi	les, cert	ain o	ther v	ehicle	s, cellul	ar tele	phone	s, cert	ain cor	nputer	s, and
	proper	ty used for e	entertainm	ient, re	creation	, or a	amuse	ment.	)						
		or any vehicle		-	-			-	-		•		oense, c	omplet	e <b>only</b>
		b, columns (a)		-											
	tion A—Depred				-		· -								
24a	Do you have evid	ence to support t		<u>'investme</u>	nt use clair	ned?	Yes		24b	f "Yes,"	is the e	vidence	written?		s 🗌 No
Тур	<b>(a)</b> be of property (list vehicles first)	<b>(b)</b> Date placed in service	(c) Business/ investment use percentage		<b>(d)</b> t or other basis		(e) is for dep siness/inv use or	vestmen		y Me	<b>(g)</b> thod/ /ention		<b>(h)</b> reciation duction	Ele secti	<b>(i)</b> cted on 179 ost
25	Special deprec year and used		e for quali				ced in s	service			25				
26	Property used					-				-					
-			%				1.13								
			%	· · ·											
			%												
27	Property used	50% or less i	n a qualifie	d busir	ness use	(see p	bage 8	of the	instructi	ons):					
			. %	1		<u> </u>				S/L -	_				
			%							S/L -	_				
			%			W				S/L -	_				
28	Add amounts	in column (h),	lines 25 th	rough 2	7. Enter	here	and on	line 2	1, page	1	28				
29	Add amounts i	in column (i), li	ine 26. Ent	ter here	and on I	ine 7,	page	1					. 29		
			S	ection I	B—Inforr	natio	n on U	se of	Vehicles	;					
	plete this section provided vehicles		s used by a	a sole p	roprietor,	partr	ner, or o	other '	"more that	an 5%					vehicles
30	Total business/i	investment mile	s driven	(4	a)	(k	<b>b</b> )		(c)	(c	ł)	(	e)	(f	)
	during the year (c			Vehi	cle 1	Vehi	cle 2	Ve	hicle 3	Vehio	cle 4	Veh	icle 5	Vehic	ele 6
	miles-See page														
31	Total commuting														
32	Total other pe miles driven .														
33	Total miles dr Add lines 30 t														
34	Was the vehicle use during off-d		personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the vehicl more than 5% o	•													
36	Is another vehic use?														
		ection C—Qu													
	wer these quest									n B for	vehicle	es usec	l by em	ployees	s who
are	not more than	5% owners o	r related p	persons	(see pag	je 10	of the	instru	ictions).						
37	Do you mainta by your emplo		licy staten		-			al use	of vehicl	es, incl	uding c	commu	ting,	Yes	No
38	Do you maintain See page 10 of	a written policy													
39	Do you treat a			-	-										
40	Do you provid														
-	the use of the														
41	Do you meet the <b>Note:</b> <i>If your ar</i>	e requirements o	concerning o	qualified	automobil	e dem	nonstrat						s.) .		
Pa		ization			-	-		-	-	-					
	(a) Description c		Date am	<b>b)</b> lortization gins		Amort	<b>:)</b> iizable punt		(c Co sec		Amort perio	<b>e)</b> tization od or		<b>(f)</b> rtization f nis year	or
10	Amortization of	costs that has						11 ~f+			perce	entage		- , 64.	
42		COSIS INAL DEG	nis uuning	your ∠0	ut lax yea	a (See	- paye			510115).					

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Form **4562** (2004)





Department of the Treasury Internal Revenue Service

Name

### Alternative Minimum Tax—Corporations

OMB No. 1545-0175

**)1** 

See separate instructions.

Attach	to	the	corporation's	tax	return.

Employer identification number

20

	Note: See page 1 of the instructions to find out if the corporation is a small corporation exempt		
	from the alternative minimum tax (AMT) under section 55(e).		
1	Taxable income or (loss) before net operating loss deduction	1	
2	Adjustments and preferences:		
а	Depreciation of post-1986 property	2a	
b	Amortization of certified pollution control facilities	2b	
С	Amortization of mining exploration and development costs	2c	
d	Amortization of circulation expenditures (personal holding companies only)	2d	
е	Adjusted gain or loss	2e	
f	Long-term contracts	2f	
g	Merchant marine capital construction funds	2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	
i	Tax shelter farm activities (personal service corporations only).	2i	
j	Passive activities (closely held corporations and personal service corporations only)	2j	
k		2k	
I	Depletion	21	
m	Tax-exempt interest income from specified private activity bonds	<u>2m</u>	
n	Intangible drilling costs	<u>2n</u>	
0	Other adjustments and preferences	20	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20	3	
4	Adjusted current earnings (ACE) adjustment:		
а	ACE from line 10 of the worksheet on page 11 of the instructions 4a	-	
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a		
	negative amount. See examples on page 6 of the instructions	-	
С	Multiply line 4b by 75% (.75). Enter the result as a positive amount	-	
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior		
	year ACE adjustments over its total reductions in AMTI from prior year ACE		
	adjustments (see page 6 of the instructions). Note: You must enter an amount		
	on line 4d (even if line 4b is positive)	-	
P	ACE adjustment.		
Ũ	If line 4b is zero or more, enter the amount from line 4c	4.0	
	• If line 4b is less than zero, enter the <b>smaller</b> of line 4c or line 4d as a negative amount	4e	
	- 1	E	
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5 6	
6	Alternative tax net operating loss deduction (see page 7 of the instructions)	0	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see page 7 of the instructions	7	
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
а	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled		
	group, see page 7 of the instructions). If zero or less, enter -0	-	
b	Multiply line 8a by 25% (.25)		
С	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group,		
	see page 7 of the instructions). If zero or less, enter -0	8c	
9	Subtract line 8c from line 7. If zero or less, enter -0	9	
10	Multiply line 9 by 20% (.20)	10	
11	Alternative minimum tax foreign tax credit (AMTFTC) (see page 7 of the instructions)	11	
12	Tentative minimum tax. Subtract line 11 from line 10	12	
13	Regular tax liability before all credits except the foreign tax credit and possessions tax credit	13	
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0 Enter here and on		
	Form 1120, Schedule J, line 4, or the appropriate line of the corporation's income tax return	14	

For Paperwork Reduction Act Notice, see page 10 of the instructions.

Form **4626** (2004)



Form **4797** Department of the Treasury Internal Revenue Service

### Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2004 Attachment Sequence No. 27

Name(s) shown on return

►Attach to your tax return. ►See separate instructions.

Identifying number

1

1 Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

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

	(a) Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or basis, pl improvemen expense of	us ts and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2								
3	Gain, if any, from Form 4684,	line 39					3	
4	Section 1231 gain from install	4						
5								
6								
7	Combine lines 2 through 6. Er						7	
	Partnerships (except electing I for Form 1065, Schedule K, line					instructions		
	All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 12	31 losses from prie	or years (see instr	uctions)			8	
9								

### Part II Ordinary Gains and Losses

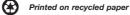
10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):											
11	Loss, if any, from line 7								11	(	)	
12	Gain, if any, from line 7 or amo									12		
13	Gain, if any, from line 31									13		
14												
15							15					
16						16						
17	Combine lines 10 through 16 .									17		
18	For all except individual returns											
	a and b below. For individual r					,						
а	If the loss on line 11 includes a				enter th	at part o	of the lo	oss here	e. Enter			
	the part of the loss from incom											
	from property used as an emp See instructions									18a		
b	Redetermine the gain or (loss)											
b	line 14									18b		
For	Paperwork Reduction Act Noti						No. 130				Form <b>47</b>	<b>'97</b> (2004

35

				,		.,		
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	roperty	:			(b) Date acc (mo., day,		<b>(c)</b> Date sold (mo., day, yr.)
Α								
В								
C								
D								
	These columns relate to the properties on lines 19A through 19I	D. ►	Property A	Property	/ B	Property	C	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20						
21	Cost or other basis plus expense of sale	21						
22	Depreciation (or depletion) allowed or allowable	22						
23	Adjusted basis. Subtract line 22 from line 21	23						
24	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:							
а	Depreciation allowed or allowable from line 22	25a						
b	Enter the smaller of line 24 or 25a	25b						
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975 (see instructions)	26a						
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b						
с	Subtract line 26a from line 24. If residential rental property							
	or line 24 is not more than line 26a, skip lines 26d and 26e	26c						
d	Additional depreciation after 1969 and before 1976	26d						
е	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	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a							
	partnership (other than an electing large partnership).	27a						
a	Soil, water, and land clearing expenses	27a						
b c	Line 27a multiplied by applicable percentage (see instructions) Enter the <b>smaller</b> of line 24 or 27b	270 27c						
		210						
28	If section 1254 property:							
а	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a						
b	mining exploration costs (see instructions)	28b						
29	If section 1255 property:	200						
29 a	Applicable percentage of payments excluded from income							
a	under section 126 (see instructions)	29a						
b	Enter the <b>smaller</b> of line 24 or 29a (see instructions) .	29b						
Sun	mary of Part III Gains. Complete property columns	A thr	ough D through	n line 29b	befor	e going to	line	30.
30	Total gains for all properties. Add property columns A through	n D, lin	e24				30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b,	and 2	9b. Enter here and	d on line 13			31	
32	Subtract line 31 from line 30. Enter the portion from casualty							
	· · · · · · · · · · · · · · · · ·						32	
Ра	rt IV Recapture Amounts Under Sections 179 (see instructions)	and 2	280F(b)(2) Whe	en Busine	ess U	lse Drops	to 5	0% or Less
						(a) Secti 179	on	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in p	orior ve	ars		33			
34	Recomputed depreciation. See instructions				34			

### Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

. Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . 35



Form	61	98						
Dopartmont of the Treasury								

► Attach to your tax return.

► See separate instructions.

OMB No. 1545-0712

Sequence No. 31

Attachment

Identifying number

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Description of activity (see page 2 of the instructions)

Pa	t I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeducti (see page 2 of the instructions).	ble A	mounts	
1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1		
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in			
	the activity) that you are reporting on:			
а	Schedule D	2a		
b	Form 4797	2b		
С	Other form or schedule	2c		
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3		
4	Other deductions and losses from the activity, including investment interest expense allowed	4	(	
5	from Form 4952, that were not included on lines 1 through 2c			,
5	instructions before completing the rest of this form	5		
Par		-	ompleting this	part.
6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on			
	the first day of the tax year. Do not enter less than zero	6		
7	Increases for the tax year (see page 4 of the instructions)	7		
8	Add lines 6 and 7	8		
9	Decreases for the tax year (see page 4 of the instructions)	9		+
	Subtract line 9 from line 8	-		
D	Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules	10b		
Par	t III Detailed Computation of Amount At Risk. If you completed Part III of Form 61 of the instructions.			age 4
11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter			
	less than zero	11		
12	Increases at effective date	12		<u> </u>
13	Add lines 11 and 12	13		
14	Decreases at effective date	14		
15	Amount at risk (check box that applies):	15		
a	At effective date. Subtract line 14 from line 13. <b>Do not</b> enter less than zero.	15		
b	From 2003 Form 6198, line 19b. <b>Do not</b> enter the amount from line 10b of the 2003 form.			
16	Increases since (check box that applies):	16		
17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):			
	Effective date <b>b</b> The end of your 2003 tax year	18		
	Subtract line 18 from line 17			
b	If line 19a is <b>more</b> than zero, enter that amount here and go to line 20. Otherwise, enter -0- and			
	see Pub. 925 for information on the recapture rules	19b		
Pa	t IV Deductible Loss		1	
20	Amount at risk. Enter the larger of line 10b or line 19b	20		
21	<b>Deductible loss.</b> Enter the <b>smaller</b> of the line 5 loss (treated as a positive number) or line 20.	01	(	
	See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	<u> </u>	)
	Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limit Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed u			
	If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8			

applies.

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Form 6198 (2004)

Form	8275
(Rev.	May 2001)

### **Disclosure Statement**

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

OMB No. 1545-0889

Attachment Sequence No. 92

Department of the Treasury Internal Revenue Service Name(s) shown on return

► Attach to your tax return.

Identifying number shown on return

Part I General Info	ormation (see	instructions)			
(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1		696			
2		6	5		
3					
Part II Detailed Ex	xplanation (see	e instructions)			
1					
$\mathbf{O}$					
2					
3					
Part III Information residual inter		Through Entity. To be completed by partners,	sharehold	ers, b	eneficiaries, or
Complete this part only	if you are mak	ing adequate disclosure for a pass-through item.			
		ip, S corporation, estate, trust, regulated investment co e investment conduit (REMIC).	ompany (RIC	), real e	estate investment

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity
	/ / to / /
	4 Internal Revenue Service Center where the pass-through entity filed its return

Form 8275 (Rev. 5-2001)

Form 8275 (R	v. 5-2001)	Page <b>2</b>
Part IV	Explanations (continued from Parts I and/or II)	

Form 8275 (Rev. 5-2001)

8453

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

OMB No. 1545-1866

File electronically with the corporation's tax return. Do not file paper copies. For calendar year 2004, or tax year beginning 2004, ending 20

Employer identification number

Department of the Treasury . ernal Revenue Service Name of corporation

Ра	rt I Tax Return Information (Whole dollars only)		-
1	Total income (Form 1120, line 11)	1	
2	Taxable income (Form 1120, line 30)	2	
3	Total tax (Form 1120, line 31).	3	
4	Tax due (Form 1120, line 34)         Tax         Tax	4	
5	Overpayment (Form 1120, line 35)	5	
Pa		-	n's tax return.

- 6a 🗌 I consent that the corporation's refund be directly deposited as designated on the Form 8050, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2004 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 benalties 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 2004 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, any indication of a refund offset, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign				
Here		Signature of officer	Date	Title
Part III	D	eclaration of Electronic Return Originator (EBO)	and Paid Prer	parer (see instructions)

T

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. 1345, Handbook for Authorized IRS e-file Providers, and Pub. 4163, Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S. 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	ERO's signature	Date	Check if also paid preparer	Check emplo	if self-	ERO's SSN or PTIN
Use	Firm's name (or yours				EIN	
Only	if self-employed), address, and ZIP code				Phone no.	( )'

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's	Preparer's signature		Date	Check if self- employed			r's SSN or PTIN
	Firm's name (or yours				EIN		
Use Only	if self-employed), address, and ZIP code				Phone no.	(	)
For Privacy Act and Paperwork Reduction Act Notice, see page 2.			Cat. No. 3333	31U			Form 8453-C (2004)

### **TEST SCENARIO 4**

### FORMS REQUIRED: 1120, 4562, 5472 (2), 8833, 8886

### ATTACHMENTS:

ItemizedOtherIncomeSchedule ItemizedOtherDeductionsSchedule ItemizedOtherCostsSchedule AnyoneOwned50PctOf"CorpVotingStockStatement ItemizedOtherCurrentAssetsSchedule ItemizedOtherAssetsSchedule ExchangeRateSchedule (2)

### **BINARY ATTACHMENTS:**

### **OTHER:** Practitioner PIN

### **HEADER INFO:**

HEADER INFU:					
	MultipleSoftwarePackagesUsed: No				
Originator:	EFIN: Self-select				
	Type: ERO				
	NameControl: MAIL				
	PractionerPIN: EFIN – Self-select, PIN – Self-select,				
	PIN Entered by – ERO				
Officer:	Name: D. A. Terminator				
	Title: Chief Executive Officer				
	<b>Phone</b> : 888-555-1212				
	EmailAddress:				
	DateSigned: Self-select				
PREPARED BY:	Electronic Tax Filers, Inc. 999-06-0007, 11-0000011				
	100 Efile Drive				
	Anytown, TX 78621				
	Phone Number: 512-555-1212				
TAXPAYER NAME:	Mail Order Trinkets, Inc.				
TAXPAYER EIN:					
TAX PERIOD:	Fiscal Year Filer 02/01/04 – 01/31/05				
ADDRESS:	34 Any Street				
	Anytown, IL 60615				

### Details for attachments to Forms 1120, 4562 and 5472s

**Schedule 1**, **Form 1120**, Page 1, Line 10, Other Income (ItemizedOtherIncomeSchedule)

Mail Order Trinkets, Inc.		11-0000004			
Miscellaneous Income		<u>169,701</u>			
Total		169,701			
<b>Schedule 2</b> , <b>Form 1120</b> , Page 1, Line 26, Othe (ItemizedOtherDeductionsSchedule)	er Deductions				
Operation Costs Administration Costs		8,202 <u>147,903</u>			
Total		156,105			
Schedule 3, Form 1120, Page 2, Sch A, Line (ItemizedOtherCostsSchedule)	5, Other Costs				
Cost of Sales Manufacturing Costs		313,197 <u>109,192</u>			
Total		422,389			
<b>Schedule 4, Form 1120</b> , Page 3, Sch K, Line 4 (AnyoneOwned50PctOfCorpVotingStockStater		Voting Stock			
Name: Souvenir Holding	s, S.A.				
Schedule 5, Form 1120, Page 4, Sch L, Line 6 (ItemizedOtherCurrentAssetsSchedule)	6, Other Current A	ssets			
Advance Payment on Novelty Sales	<b>Beginning</b> 103,040	Ending <u>0</u>			
Total	103,040	0			
Schedule 6, Form 1120, Page 4, Sch L, Line 14, Other Assets (ItemizedOtherAssetsSchedule)					

Novelty ReservesBeginning<br/>7,174Ending<br/>6,895Total7,1746,895

**Schedule 7, Form 5472-Souvenir Holdings, S.A.** Exchange Rate Schedule (ExchangeRateSchedule)

1.08 Line 18b Euro

Schedule 8, Form 5472-Novelty Sales Exchange Rate Schedule (ExchangeRateSchedule)

1.08 Line 1 Euro

1.08	Line 7b Euro
1.08	Line 11 Euro
1.08	Line 18b Euro

	11	120		<b>U.S</b> .	Corporati	on Income	Tax F	Return			OMB No. 154	45-0123
Forn		the Treasury	For cal	endar year 2004 o	-					20	901	Δ
Inter	nal Revenu			-	► See se	eparate instruction	ons.					
	check if:	ed return	Use	Name					BE	mployer	identification	number
(;	attach For		IRS label.	<u> </u>	7 ( )							
(#	attach Sch	h.PH) . 🗌	Other-	Number, street, and	a room or suite no.	If a P.O. box, see p	bage 7 of Ins	tructions.	CD	ate incor	porated	
	ersonal se see instruc	ervice corp.	wise, print or	City or town, state,	and ZIP code				DTO	otal assets	(see page 8 of in	structions)
	chedule M attach Sch.	1-3 required	type.						\$			
			return	(2) Einal return	(3) 🗌 Name d	change (4) 🗌 A	ddress chan	ge	Ψ			
		Gross receipts	1		1	s and allowances		<u> </u>	Bal 🕨	1c		$\top$
				chedule A, line 8)						2		-
				line 2 from line 1						3		
				C, line 19)						4		
ne	5	Interest .								5		
Income	6	Gross rents								6		
<u>_</u>	7	Gross royalti	ies							7		
	8	Capital gain	net incom	ne (attach Schedu	le D (Form 1120)	)				8		
	9			1 Form 4797, Part						9		
	10			ge 9 of instruction						10		<u> </u>
	11			nes 3 through 10		· · · · ·	<u></u>			11		
deductions.)	12			ers (Schedule E, I					•	12 13		+
ctio				ess employment cr	redits)				•	14		+
edu	14 15	Repairs and		nce					·	15		+
	16	Bad debts. Rents							•	16		+
JS 0		Taxes and lie							•	17		+
atior		Interest							•	18		
mite	19		ontribution	ns (see page 11 o		10% limitation)				19		
or li	20			orm 4562)			20		<u> </u>			
instructions for limitations on	21			med on Schedule			. 21a			21b		<u> </u>
Stio	22	Depletion .								22		<u> </u>
itruc	23	Advertising								23		
ins				g, etc., plans .					•	24		+
See		Employee be							•	25		+
ons (See				ach schedule) .						26 27		+
	27			d lines 12 through e net operating loss			· · · ·		•	28		+
Deduct	28 29			ing loss deduction				ine 27 from line		20		
ă			•	ductions (Schedule						29c		
	30	Taxable inc	ome. Sub	tract line 29c from						30		
	31	Total tax (Se				· · · · <u>·</u> ·				31		
	32	Payments: a 20	03 overpaym	ent credited to 2004.	32a							
and Payments	b	2004 estima	ted tax pa	ayments	32b				1			
Ř	с	Less 2004 refu	und applied	for on Form 4466	32c (	) d Bal				-		
Pa	е	Tax deposite	ed with Fo	orm 7004			. <u>32e</u>			-		
and	f	Credit for tax	x paid on	undistributed cap	ital gains (attach	Form 2439) .	. <u>32f</u>					
Tax	-			on fuels (attach F	,		. 32g			32h		+
F	33			(see page 14 of in	,			<b>►</b>		33 34		+
	34 35			smaller than the		-		· · · ·	•	35		
	1			32h is larger than 35 you want: <b>Cred</b>				Refunded	≰►	36		+
	Ur	nder penalties of	ⁱ perjury, I de	clare that I have exami	ned this return, incluc	ling accompanying sch		atements, and to th	e best o		wledge and belief	, it is true,
Si	gn	prrect, and comp	nete. Declara	tion of preparer (other	tnan taxpayer) is bas	ea on all information of	which prepar	er nas any knowled		May the	IRS discuss thi	s return
	re								· ·	with the	preparer_showr	n below
		Signature of o	officer		Date	Title			Ľ		uctions)? Ves	
Pai	d	Preparer's				Date		Check if	_	Prepa	rer's SSN or PTI	N
	parer's	signature						self-employe	ed 🛄			
	Only	yours if se	elf-employe					EIN		,	<u> </u>	
	-		and ZIP co	·				Phone		(	) 102	0 (000 /
For	Privacy	Act and Pa	perwork	Reduction Act N	otice, see sepai	rate instructions.		Cat. No. 11450	Q		Form <b>112</b>	<b>U</b> (2004)

	1120 (2004)						Page 2
Scł	nedule A Cost of Goods Solo	<b>I</b> (see page 14 of in	structions)				
1	Inventory at beginning of year				1		
2	Purchases				2		
3					3		
4	Additional section 263A costs (attach s				4		
5	Other costs (attach schedule)	,			5		
6	Total. Add lines 1 through 5				6		
7	Inventory at end of year				_		
8	Cost of goods sold. Subtract line 7 fro						
9a	Check all methods used for valuing clo		i on page 1, into		•••		
ou	(i) $\Box$ Cost as described in Regulation						
	(ii) Lower of cost or market as des		ection 1 471-4				
	(iii) Other (Specify method used an						
h	Check if there was a writedown of subr				71-2(c)		
0	Check if the LIFO inventory method wa		-				
ں ہ							
d	If the LIFO inventory method was used inventory computed under LIFO			mounts) of cit	9d		
~	If property is produced or acquired for			· · · ·	• • '		☐ Yes ☐ No
e f	Was there any change in determining of			•			
1	attach explanation						🗌 Yes 🗌 No
Sch	nedule C Dividends and Spec				a) Dividends		(c) Special deductions
	instructions)		o page to o	(*	received	(b) %	(a) × (b)
_	,						
1	Dividends from less-than-20%-owned		•			70	
	70% deduction (other than debt-finance					10	
2	Dividends from 20%-or-more-owned d		-			80	
•	80% deduction (other than debt-finance					see instructions	
3	Dividends on debt-financed stock of dor	<b>e</b> 1		246A)		42	
4	Dividends on certain preferred stock of			· ·		48	
5	Dividends on certain preferred stock of	•				40	
6	Dividends from less-than-20%-owned f			at are		70	
_				· ·		10	
7	Dividends from 20%-or-more-owned for	•				80	
•	-					100	
8	Dividends from wholly owned foreign subsidi	,	(	( )/		100	
9	Total. Add lines 1 through 8. See page						
10	Dividends from domestic corporations			ment		100	
	company operating under the Small Bu			· ·		100	
11	Dividends from certain FSCs that are sul	•	,			100	
12	Dividends from affiliated group members s	•					
13	Other dividends from foreign corporatio						
14	Income from controlled foreign corpora			-			
15	Foreign dividend gross-up (section 78)						
16	IC-DISC and former DISC dividends no	i included on lines 1, 2,	or 3 (section 24	o(a))			
17	Other dividends	· · · · · · · · · ·		•••			
18 10	Deduction for dividends paid on certain p	•					
19 20	Total dividends. Add lines 1 through 1 Total special deductions. Add lines 9,				)h	•	
	nedule E 3 Compensation of C						(inctions)
-001	Note: Compensation of C	•					,
	Note. Complete Schedule		(c) Percent of	Percent of	corporation	φουο,ουο ΟΙ	
	(a) Name of officer	(b) Social security number	time devoted to		owned (e) Preferred	(f) Amou	nt of compensation
			business %		.,		
1			%	%			
			%	%			
			%	<u> %</u>	<u>%</u>		

			7 -	/ -	, .			
			%	%	%			
			%	%	%			
			%	%	%			
			%	%	%			
2	Total compensation of officers							
3	3 Compensation of officers claimed on Schedule A and elsewhere on return							
4	Subtract line 3 from line 2. Enter the re-	sult here and on page 1.	. line 12					

Form **1120** (2004)

Form	1120 (2004)			Page 3
Scł	nedule J Tax Computation (see page 17 of instru	uctio	ns)	
1	Check if the corporation is a member of a controlled group (see	sectio	ons 1561 and 1563) ►	
	Important: Members of a controlled group, see page 17 of instru			
2a	If the box on line 1 is checked, enter the corporation's share of the	ne \$50	0,000, \$25,000, and \$9,925,000 taxable	
	income brackets (in that order):			
	(1) \$ (2) \$			
b	Enter the corporation's share of: (1) Additional 5% tax (not more			
	(2) Additional 3% tax (not more			
3	Income tax. Check if a qualified personal service corporation und	der se	ection 448(d)(2) (see page 17)	
4	Alternative minimum tax (attach Form 4626)		· · · · · · · · · · · · · · · · · · ·	
5	Add lines 3 and 4		6a	
6a b	Foreign tax credit (attach Form 1118)	÷	6b	
c	Check: One Nonconventional source fuel credit O QEV credit (a			
d	General business credit. Check box(es) and indicate which forms			
	□ Form 3800 □ Form(s) (specify) ►			
е	Credit for prior year minimum tax (attach Form 8827)		<u>6</u> e	
f	Qualified zone academy bond credit (attach Form 8860)	<b>.</b> .	<u>6f</u>	
7	Total credits. Add lines 6a through 6f			
8	Subtract line 7 from line 5		8	
9	Personal holding company tax (attach Schedule PH (Form 1120))			
10	Other taxes. Check if from: Form 4255 Form 8866 Ott			
11	Total tax. Add lines 8 through 10. Enter here and on page 1, line	ner (ai e 31		
	edule K Other Information (see page 19 of inst			I
1	Check accounting method: a Cash Yes No.		At any time during the tax year, did one foreign p	erson Yes No
•	b Accrual c □ Other (specify) ►		own, directly or indirectly, at least 25% of (a) the	e total
2	See page 21 of the instructions and enter the:		voting power of all classes of stock of the corpo entitled to vote or (b) the total value of all classes of	
а	Business activity code no. ►		of the corporation?	
b	Business activity ►		If "Yes," enter: (a) Percentage owned ►	
c	Product or service		and (b) Owner's country ►	
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of	C	The corporation may have to file Form 5472, Inform Return of a 25% Foreign-Owned U.S. Corporation	
	a domestic corporation? (For rules of attribution, see		Foreign Corporation Engaged in a U.S. Trade or Bus	iness.
	section 267(c).)	1	Enter number of Forms 5472 attached ►	
	If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage	8	Check this box if the corporation issued publicly o debt instruments with original issue discount	
	owned, and (c) taxable income or (loss) before NOL and		If checked, the corporation may have to file <b>Form</b>	
	special deductions of such corporation for the tax year ending with or within your tax year.		Information Return for Publicly Offered Original	
4	Is the corporation a subsidiary in an affiliated group or a	9	Discount Instruments. Enter the amount of tax-exempt interest receive	ed or
-	parent-subsidiary controlled group?	ľ	accrued during the tax year ► \$	
	If "Yes," enter name and EIN of the parent	10	Enter the number of shareholders at the end of th	ie tax
	corporation ►		year (if 75 or fewer)	
5	At the end of the tax year, did any individual, partnership,	11	· · · · · · · · · · · · · · · · · · ·	
	corporation, estate, or trust own, directly or indirectly,		electing to forego the carryback period, check here	
	50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		If the corporation is filing a consolidated return statement required by Temporary Regulations se	
	If "Yes," attach a schedule showing name and identifying		1.1502-21T(b)(3)(i) or (ii) must be attached or the ele	
	number. (Do not include any information already entered in 4 above.) Enter percentage owned ►	12	will not be valid. Enter the available NOL carryover from prior tax	vears
6	During this tax year, did the corporation pay dividends (other	12	(Do not reduce it by any deduction on	line
	than stock dividends and distributions in exchange for stock)	10	29a.) ► \$ Are the corporation's total receipts (line 1a plus lin	
	in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)	13	through 10 on page 1) for the tax year <b>and</b> its total a	
	If "Yes," file Form 5452, Corporate Report of		at the end of the tax year less than \$250,000? .	
	Nondividend Distributions.		If "Yes," the corporation is not required to com	
	If this is a consolidated return, answer here for the parent		Schedules L, M-1, and M-2 on page 4. Instead, entotal amount of cash distributions and the book val	
	corporation and on <b>Form 851</b> , Affiliations Schedule, for each subsidiary.		property distributions (other than cash) made durin	ig the
			tax year. ▶ \$	

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

### Form 1120 (2004)

Sch	edule L Balance Sheets per Books	nce Sheets per Books Beginning of tax year End			
	Assets	(a)	(b)	(c)	(d)
1	Cash			_	
2a	Trade notes and accounts receivable		-		
b	Less allowance for bad debts	()		( )	
3	Inventories			_	
4	U.S. government obligations			_	
5	Tax-exempt securities (see instructions) .			_	
6	Other current assets (attach schedule)			_	
7	Loans to shareholders			_	
8	Mortgage and real estate loans			_	
9	Other investments (attach schedule)				
0a	Buildings and other depreciable assets .				-
b	Less accumulated depreciation	( )		( )	
1a	Depletable assets				-
b	Less accumulated depletion	()		( )	
2	Land (net of any amortization)				
3a	Intangible assets (amortizable only)				
	Less accumulated amortization	( )		)	
	Other assets (attach schedule)			_	
5	Total assets				
	Liabilities and Shareholders' Equity				
6	Accounts payable			-	
7	Mortgages, notes, bonds payable in less than 1 year			4	
8	Other current liabilities (attach schedule) .			_	
9	Loans from shareholders			_	
20	Mortgages, notes, bonds payable in 1 year or more			4	
1	Other liabilities (attach schedule)				
2	Capital stock: a Preferred stock				
	<b>b</b> Common stock				
3	Additional paid-in capital			-	
24	Retained earnings—Appropriated (attach schedule)			-	
	Retained earnings—Unappropriated			-	
	Adjustments to shareholders' equity (attach schedule)		(	1	1
	Less cost of treasury stock		(	<u>/</u>	(
	Total liabilities and shareholders' equity		a With Income nor	Deturn (and page 20	) of instructions
	edule M-1 Reconciliation of Incom			· · •	
	Net income (loss) per books			on books this year not	
	Federal income tax per books		included on this		
	Excess of capital losses over capital gains .			rest \$	
	Income subject to tax not recorded on books				
	this year (itemize):			· · · · · · · · · · · · · · · · · · ·	
_				nis return not charged	
	Expenses recorded on books this year not		-	ome this year (itemize):	
	deducted on this return (itemize):			\$	
	Depreciation \$			butions \$	
	Charitable contributions \$				
С	Travel and entertainment \$				
6	Add lines 1 through 5		1	8	
	edule M-2 Analysis of Unappropr	iated Retained F		ne 28)—line 6 less line 9 s (I ine 25, Schedul	
	Balance at beginning of year			a Cash	
	Net income (loss) per books			b Stock	
3	Other increases (itemize):			c Property	
				(itemize):	
			7 Add lines 5 and	6	

Form	<b>4562</b>
Form	4502

### **Depreciation and Amortization**

(Including Information on Listed Property)

OMB No. 1545-0172 20 **N4** 

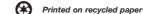
	tment of the Treasury al Revenue Service	► See	separate instructions.	Attach	to your tax retu	rn.		Attachment Sequence No. 67
	me(s) shown on return Business or activity to which this form relates						Identifying number	
	.,			-				
Pa	rt I Election To	Expense C	ertain Property Ur	der Section	179			
		mplete Part I.						
1	,	2	the instructions for a h		· · · · ·	,	1	\$102,000
		1 0		2	<i>q102,000</i>			
2 3			y placed in service (se operty before reduction	· · · ·	3	\$410,000		
3 4			ine 3 from line 2. If ze		tor -0-	· · · ·  -	4	¢ 110,000
5	Dollar limitation for							
5			ructions.			lamed ming	5	
		Description of pro		(b) Cost (busines		(c) Elected cost		
6								
•								
7	Listaal waa aada . Eed		h fuerra llina 00		7			
7			t from line 29			7	8	
8			property. Add amoun		c), lines 6 and	′··· -	9	
9			naller of line 5 or line			· · · · -	10	
10			n from line 13 of your			· · · ·	11	
11 12			naller of business income Add lines 9 and 10, b	<b>`</b>	/		12	
13			2005. Add lines 9 and 10, b			e II	12	
			w for listed property.					
			llowance and Oth			nclude listed	pror	orty)
							pior	Jenty.
14	Special depreciatio							
4.5			page 3 of the instru	-			14	
15 16			(1) election (see page		,		15	
16			RS) (see page 4 of the				16	- )
Pa	rt III MACRS D	epreclation	(Do not include list		(See page 5	of the Instru	ction	IS.)
				Section A			4 - 7	
17		•	aced in service in tax		•	· · · · ·	17	
18			68(i)(4) to group any as			the tax year		
	-		counts, check here . d in Service During 2				intin	n Swatawa
	Section D-	(b) Month and	(c) Basis for depreciation					ii System
	Classification of property	year placed in service	(business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(	(g) Depreciation deduction
19a	3-year property							
b	5-year property							
С	7-year property							
	10-year property							
е	15-year property							
f	20-year property							
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—A	ssets Placed	in Service During 20	004 Tax Year	Using the Alte	ernative Depre	eciati	on System
20a	Class life					S/L		
b	12-year		12 yrs. 5/L					
С	40-year			40 yrs.	MM	S/L		
Pa	rt IV Summary	(see page 7 d	of the instructions)					
21	Listed property. Ent	• • •	·				21	
22			lines 14 through 17, li	nes 19 and 20	in column (a)	and line 21		
			lines of your return. Pa				22	
23			ced in service during	-				
			ibutable to section 26		. 23			
_								

### m 1560 (0001) **-** -

-011	11 4562 (2004)														Page Z
Pa		Property (Ir								ar telep	ohone	s, cert	ain cor	nputer	s, anc
		ty used for e									1 I.				
		For any vehicl∉ 4b, columns (a,		-	-			-			-		ense, c	complet	e only
Se	ection A—Depre												senger	autom	obiles.)
	a Do you have evid									f "Yes,"					s 🗌 No
Ţ	<b>(a)</b> ype of property (list vehicles first)	<b>(b)</b> Date placed in service	(c) Business/ investment use		(d) or other		(e) is for dep siness/inv	vestmen		y Met	<b>g)</b> :hod/ :ention	Depr	<b>(h)</b> eciation luction	Ele secti	(i) ected on 179
25		iation allowand	percentage	find lists	d prop	orty pla	use or			ho tax				C	ost
20	year and used										257	-			
26	Property used	more than 50	% in a qua	alified b	usiness	s use (s	ee pag	e 8 of	the instr	uctions	):				
			%												
			%												
27	Property used	50% or less i	% n a qualific		000 110		2200 8	of the	instructi	one):					
_1	Toperty used	5070 OF 1633 (	%		633 43		Jage U			S/L -	_				
			%							S/L -				-	
			%							S/L -					
28											28				
29	Add amounts	in column (i), l											. 29		
Со	mplete this secti	on for vehicles							Vehicles "more the		owner,'	" or rela	ated per	rson.	
f yo	ou provided vehicles	to your employee	es, first answe	er the que	stions in	Section	C to see	if you r	neet an ex	ception to	o comple	eting this	section f	or those	vehicles
30	Total business/	investment mile	s driven	(a			<b>b)</b>		(c)	(d			e)	(1	
	during the year (			Vehic	cle 1	Vehi	cle 2	Ve	hicle 3	Vehic	le 4	Vehi	cle 5	Vehio	cle 6
	miles-See page														
31	Ŭ														
32	miles driven .		• • •												
33	Total miles di Add lines 30	•	•												
34	Was the vehicl use during off-d		personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the vehic more than 5% c														
36	Is another vehic	cle available for	personal												
	use?							Vahial	aa far ll	oo hy T	'heir E	malaye			
	swer these ques not more than		mine if you	u meet a	an exc	eption t	to com	pleting	g Sectior	-				ployees	s who
37	,									es, inclu	uding c	commut	ing,	Yes	No
•••	by your emplo														
38	Do you maintain See page 10 of														
39															
40				-	•										_
	the use of the	vehicles, and	retain the	informa	tion re	ceived?	?								
41	Do you meet the												s.) .		
R.	Note: If your al art VI Amor	nswer to 37, 38 t <b>ization</b>	s, 39, 40, 01	41 IS "\	res," do	o not co	inplete	Sectio	ni b tor ti	ie covel	ea veh	iicles.			
T	Anon			b)		,			1.	1)	(	e)		(6)	
	(a) Description	of costs	Date am	<b>b)</b> Iortization gins		Amor	<b>c)</b> tizable ount		Cc sec		Amort perio	ization od or entage		<b>(f)</b> rtization f his year	or
42	Amortization of	f costs that beg	gins during	your 200	04 tax y	/ear (see	e page	11 of t	he instru	ctions):	· ·	!			
			1		1						1	1			

Amortization of costs that began before your 2004 tax year. 43 43 44 44

Form **4562** (2004)



Depar	5472 December 2003) tment of the Treasury al Revenue Service	or a Fo (Und For tax year	ation Return of a preign Corporatio ler Sections 6038A of the reporting corporatio te: Enter all informatic	n Engage and 6038C	d in a U.S of the Inte	5. Trade or B ernal Revenue C	usiness Code)	OMB No. 1545-0805
Pa	rt I Report		ration (See instructi					Part I.
1a	Name of reporting	corporation		•	<u> </u>		1b Employ	er identification number
	Number, street, ar	nd room or su	uite no. (if a P.O. box, se	e instructions)		54	1c Total as	ssets
	City or town, state	e, and ZIP coo	de (lf a foreign address, s	see instruction	is.)		\$	
1d	Principal business	activity 🕨				1e Principal bu	siness activity	y code ►
1f	Total value of gross (see instructions) re \$	ported on this	s Form 5472 fi	otal number o led for the tax	year	(see instructi \$		ents made or received on <b>all</b> Forms 5472
1i	Check here if this is a consolidated filing of Form 5472 ►		untry of 1k orporation	Country(ies) un corporation file		the reporting creturn as a resident		pal country(ies) where ess is conducted
	power of all class reporting corporat	ses of the sto ion	ing the tax year, any for ock of the reporting cor	poration entitl	ed to vote, o	r (b) the total valu	le of all class	ses of stock of the
_			reholder (See instru	uctions.)				
1a	Name and address	s of direct 25	% foreign shareholder				<b>1b</b> U.S. ide	entifying number, if any
1c	Principal country(id business is condu		1d Country of citizer organization, or in			y(ies) under whose older files an incom		
2a	Name and address	s of direct 25	% foreign shareholder		I		2b U.S. ide	entifying number, if any
2c	Principal country(id business is condu	,	2d Country of citizer organization, or in			y(ies) under whose older files an incom		
3a	Name and address	s of ultimate i	indirect 25% foreign sha	reholder			<b>3b</b> U.S. ide	entifying number, if any
3c	Principal country(id business is condu		3d Country of citizer organization, or in			y(ies) under whose shareholder files a		nate indirect 25% return as a resident
4a	Name and address	s of ultimate i	⊥ indirect 25% foreign sha	reholder			<b>4b</b> U.S. ide	entifying number, if any
4c	Principal country(id business is condu	,	4d Country of citizer organization, or in			y(ies) under whose shareholder files a		nate indirect 25% return as a resident
Pa	Check a	pplicable I	e instructions.) box: Is the related p rations must compl					
1a	Name and address	s of related p	arty				<b>1b</b> U.S. id€	entifying number, if any
1c	Principal business	activity 🕨				1d Principal bu	siness activity	y code ►
1e	Relationship—Chec			<u> </u>		d to 25% foreign sh		25% foreign shareholder
1f	Principal country(id	es) where bus	siness is conducted	1g Country a reside		hose laws the relat	ed party files	an income tax return as
For	Paperwork Reduct	ion Act Notic	ce see page 4		Cat No 4	19987Y	F	orm 5472 (Rev 12-2003)

Form	5472 (Rev. 12-2003)				Page <b>2</b>
Pa	rt IV Monetary Transactions Between Caution: Part IV must be complet If estimates are used, check here ►	eted if the "foreign person" box is			
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	Sales of tangible property other than stock in trade Rents and royalties received (for other than intangi Sales, leases, licenses, etc., of intangible property Consideration received for technical, managerial, e Commissions received	ble property rights)	ormulas)	1         2         3         4         5         6         7b         8         9         10         11         12         13         14         15         16         17         18b	5
19	Interest paid			19	
20	Premiums paid for insurance or reinsurance			20 21	
21 22	Other amounts paid (see instructions)			21	
	rt V Nonmonetary and Less-Than-Fu and the Foreign Related Party Describe these transactions on a rt VI Additional Information All reporting corporations must co	n attached separate sheet and ch		-	
	Does the reporting corporation import goods from If "Yes," is the basis or inventory cost of the goods If "No," <b>do not</b> complete <b>b</b> and <b>c</b> below. If "Yes," attach a statement explaining the reason If the answers to questions 1 and 2a are "Yes," v goods in existence and available in the United Stat	s valued at greater than the customs value or reasons for such difference. vere the documents used to support this	e of the imported go treatment of the im	pods?.	
Sect Reve Reve Cha Lines the fu comp Pur Use Vse vher tax y forelig Defi Repo corp • A 1 • A 1 • busir	<ul> <li>foreign foreign foreign foreign directly</li> <li>anges to Note</li> <li>anges to Note</li> <li>anges to Note</li> <li>anges to Note</li> <li>anges to nad 2 have been added to Part I of foreign directly</li> <li>The stock e</li> <l< td=""><td>constructive ownership rules of section ply with the following modifications to ine if a corporation is 25% foreign . Substitute "10%" for "50%" in a 318(a)(2)(C). Do not apply sections 3)(A), (B), and (C) so as to consider a erson as owning stock that is owned oreign person. <b>d party</b>. A related party is: direct or indirect 25% foreign older of the reporting corporation, person who is related (within the ng of section 267(b) or 707(b)(1)) to the ng corporation, person who is related (within the</td><td><ul> <li>Any other person reporting corporations corporations exciton 482 and the "Related party" corporation filing a income tax return corporation.</li> <li>The rules in sect definition of related modifications listed 25% foreign share.</li> <li>Reportable transattransaction is:</li> <li>Any type of tran (e.g., sales, rents, consideration (inclucurrency) was the received during the tax year or</li> <li>Any transaction listed in Part IV, if:</li> <li>Any part of the received was not related in Part IV, if:</li> </ul></td><td>ion withine relate does not consol with the tion 318 d party of d under eholder action. / saction etc.) for uding U sole con e report or group</td><td>in the meaning of d regulations. at include any idated Federal e reporting apply to the with the the definition of above. A reportable listed in Part IV which monetary .S. and foreign nsideration paid or ing corporation's p of transactions deration paid or y consideration <b>or</b></td></l<></ul>	constructive ownership rules of section ply with the following modifications to ine if a corporation is 25% foreign . Substitute "10%" for "50%" in a 318(a)(2)(C). Do not apply sections 3)(A), (B), and (C) so as to consider a erson as owning stock that is owned oreign person. <b>d party</b> . A related party is: direct or indirect 25% foreign older of the reporting corporation, person who is related (within the ng of section 267(b) or 707(b)(1)) to the ng corporation, person who is related (within the	<ul> <li>Any other person reporting corporations corporations exciton 482 and the "Related party" corporation filing a income tax return corporation.</li> <li>The rules in sect definition of related modifications listed 25% foreign share.</li> <li>Reportable transattransaction is:</li> <li>Any type of tran (e.g., sales, rents, consideration (inclucurrency) was the received during the tax year or</li> <li>Any transaction listed in Part IV, if:</li> <li>Any part of the received was not related in Part IV, if:</li> </ul>	ion withine relate does not consol with the tion 318 d party of d under eholder action. / saction etc.) for uding U sole con e report or group	in the meaning of d regulations. at include any idated Federal e reporting apply to the with the the definition of above. A reportable listed in Part IV which monetary .S. and foreign nsideration paid or ing corporation's p of transactions deration paid or y consideration <b>or</b>
foreig indire	gn owned if it has at least one direct or 25% for	ng of section 267(b) or 707(b)(1)) to a preign shareholder of the reporting ation <b>or</b>	2. If less than fu received.	deration was paid or	

Depar	5472 December 2003) tment of the Treasury al Revenue Service	or a Fo (Und For tax year	ation Return of a preign Corporatio ler Sections 6038A of the reporting corporatio te: Enter all informatic	n Engage and 6038C	d in a U.S of the Inte	5. Trade or B ernal Revenue C	usiness Code)	OMB No. 1545-0805
Pa	rt I Report		ration (See instructi		,			Part I.
1a	Name of reporting	corporation		•	<u> </u>		1b Employ	er identification number
	Number, street, ar	nd room or su	uite no. (if a P.O. box, se	e instructions)		54	1c Total as	ssets
	City or town, state	e, and ZIP coo	de (lf a foreign address, s	see instruction	IS.)		\$	
1d	Principal business	activity 🕨				1e Principal bu	siness activity	y code ►
1f	Total value of gross (see instructions) re \$	ported on this	s Form 5472 fi	otal number o led for the tax	year	(see instructi \$		ents made or received on <b>all</b> Forms 5472
1i	Check here if this is a consolidated filing of Form 5472 ►		untry of 1k orporation	Country(ies) un corporation file		the reporting return as a resident		pal country(ies) where ess is conducted
	power of all class reporting corporat	ses of the sto ion	ing the tax year, any for ock of the reporting cor	poration entitl	ed to vote, o	r (b) the total valu	ue of all class	ses of stock of the
_			reholder (See instru	uctions.)				
1a	Name and address	s of direct 25	% foreign shareholder				<b>1b</b> U.S. ide	entifying number, if any
1c	Principal country(id business is condu		1d Country of citizer organization, or in			y(ies) under whose older files an incom		
2a	Name and address	s of direct 25	% foreign shareholder		I		2b U.S. ide	entifying number, if any
2c	Principal country(id business is condu	,	2d Country of citizer organization, or in			y(ies) under whose older files an incom		
3a	Name and address	s of ultimate i	indirect 25% foreign sha	reholder			3b U.S. ide	entifying number, if any
3c	Principal country(id business is condu		3d Country of citizer organization, or in			y(ies) under whose shareholder files a		nate indirect 25% return as a resident
4a	Name and address	s of ultimate i	⊥ indirect 25% foreign sha	reholder			4b U.S. ide	entifying number, if any
4c	Principal country(id business is condu	,	4d Country of citizer organization, or in			y(ies) under whose shareholder files a		nate indirect 25% return as a resident
Pa	Check a	pplicable I	e instructions.) box: Is the related p rations must compl					
1a	Name and address	s of related p	arty				1b U.S. ide	entifying number, if any
1c	Principal business	activity 🕨				1d Principal bu	siness activity	y code ►
1e	Relationship—Chec					d to 25% foreign sh		25% foreign shareholder
1f	Principal country(id	es) where bus	siness is conducted	1g Country a reside		hose laws the relat	ed party files	an income tax return as
For	Paperwork Reduct	ion Act Notic	ce see page 4		Cat No 4	19987Y	Fr	orm 5472 (Rev. 12-2003)

Form	5472 (Rev. 12-2003)					Page 2
Pa		en Reporting Corporations and F leted if the "foreign person" box is ▶ □ . (See instructions.)			ng for Par	rt III.
1	Sales of stock in trade (inventory)			1		
2	Sales of tangible property other than stock in trad	de		2		
3	Rents and royalties received (for other than intan	gible property rights)		3		
4	Sales, leases, licenses, etc., of intangible propert	y rights (e.g., patents, trademarks, secret fo	ormulas)	4		
5	Consideration received for technical, managerial,	engineering, construction, scientific, or like	services	5		
6	Commissions received			6		
7	Amounts borrowed (see instructions) a Beginning bala	ance b Ending balance o	r monthly average 🕨	7b		
8	Interest received			8		
9	Premiums received for insurance or reinsurance			9		
10 11	Other amounts received (see instructions)			10 11		
				12		
12				13		
13 14	Purchases of tangible property other than stock i Rents and royalties paid (for other than intangible			14		
14	Purchases, leases, licenses, etc., of intangible pr		ret formulas)	15		
16	Consideration paid for technical, managerial, eng			16		
17				17		
18	Amounts loaned (see instructions) a Beginning balance		r monthly average 🕨	18b		
19	Interest paid			19		
20				20		
21	Other amounts paid (see instructions)			21		
22	Total. Combine amounts on lines 12 through 21.			22		
Ра	and the Foreign Related Party	Full Consideration Transactions I an attached separate sheet and ch		-	•	
Pa	<b>Additional Information</b> All reporting corporations must of	·				,
1 2a	Does the reporting corporation import goods from If "Yes," is the basis or inventory cost of the goo If "No," <b>do not</b> complete <b>b</b> and <b>c</b> below.	0 1 5				□ No □ No
b	If "Yes," attach a statement explaining the reason	n or reasons for such difference.				
с	If the answers to questions 1 and 2a are "Yes," goods in existence and available in the United St		treatment of the im	•	Yes	🗌 No
Sect Reve Ch Lines the f	foreig foreig foreig foreig foreig direct anges to Note s 1h and 2 have been added to Part I of foreig direct anges to Note s 1h and 2 have been added to Part I of foreig direct anges to Note foreig direct anges to Note foreig foreig direct anges to Note foreig foreig direct anges to Note foreig foreig direct anges to Note foreig foreig foreig direct anges to Note foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig foreig	foreign shareholder. Generally, a gn person (defined on page 3) is a 25% gn shareholder if the person owns, tly or indirectly, at least 25% of either: e total voting power of all classes of a entitled to vote or e total value of all classes of stock of the partion.	• Any other persor reporting corporati section 482 and th "Related party" corporation filing a income tax return corporation. The rules in sec	ion within the related does no a consoli with the tion 318	n the mean d regulation t include ar dated Fede reporting apply to th	ing of is. iy ral
Pur	pose of Form 318 a	e constructive ownership rules of section apply with the following modifications to	definition of related modifications listed 25% foreign share	d under	the definitio	on of
Use Form 5472 to provide information required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party. See		determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections 318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned	<ul> <li>Reportable transaction. A reportable transaction is:</li> <li>Any type of transaction listed in Part IV (e.g., sales, rents, etc.) for which monetary</li> </ul>		rt IV	
Defi		foreign person.	consideration (incl			
Defi	nitions	ted party. A related party is: y direct or indirect 25% foreign	currency) was the received during the			
	orting corporation. A reporting share	holder of the reporting corporation,	<ul> <li>received during the reporting corporation's tax year or</li> <li>Any transaction or group of transactions</li> </ul>			
• A	foreign corporation engaged in a trade or reportion the United States	y person who is related (within the ing of section 267(b) or 707(b)(1)) to the ting corporation,	listed in Part IV, if: 1. Any part of th	ne consid	deration pai	d or
25% forei indir	foreign owned. A corporation is 25% mean 25%	y person who is related (within the ning of section 267(b) or 707(b)(1)) to a foreign shareholder of the reporting pration <b>or</b>	received was not r 2. If less than fu received.			

Form <b>8833</b>
(Rev. December 2000)
Department of the Treasury Internal Revenue Service

### Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

### Attach to your tax return

h a separate Form 8833 for each treaty-based return posi t in a penalty of \$1,000 (\$10,000 in the case of a C corpora	tion taken. Failure to disclose a trea ation) (see section 6712).	ty-based return position may
		U.S. taxpayer identifying number
ss in country of residence	Address in the United States	55
k one or both of the following boxes as applicable:		0
e taxpayer is disclosing a treaty-based return position as re	equired by section 6114	
Enter the specific treaty position relied on: Treaty country Article(s) List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position	address in the United States of	f the payor of the income (if
List the provision(s) of the limitation on benefits article (if a of that article ►	iny) in the treaty that the taxpayer re	lies on to prevent application
	k one or both of the following boxes as applicable: e taxpayer is disclosing a treaty-based return position as re e taxpayer is a dual-resident taxpayer and is disclosing a tr gulations section 301.7701(b)-7 k this box if the taxpayer is a U.S. citizen or resident or is Enter the specific treaty position relied on: Treaty country Article(s) List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position List the provision(s) of the limitation on benefits article (if a of that article ► Explain the treaty-based return position taken. Include a br and amount (or a reasonable estimate) of gross receipts,	<ul> <li>ik one or both of the following boxes as applicable:</li> <li>ie taxpayer is disclosing a treaty-based return position as required by section 6114</li> <li>ie taxpayer is a dual-resident taxpayer and is disclosing a treaty-based return position as required gulations section 301.7701(b)-7</li></ul>

Form	8886	Rep	ortable Transac	tion D	isclosure Statemen	t	OMB No. 1545-1800
(March 2003) Department of the Treasury			Attach to your tax return.				Attachment
Intern	al Revenue Service		► See s	eparate in	structions.		Sequence No. 137
Nam	e(s) shown on return					Identifying	g number
Num	ber, street, and roon	n or suite no.					<b>C</b>
City	or town, state, and 2	IP code			SU		67
1a	Name of repor	table transactio	n	1b	Tax shelter registration num	ber (11-diç	jits) (if any)
2	Identify the t	ype of reportal	ole transaction. Check	the box	(es) that apply. (see instruc	tions)	
	a 🗌 Listed	transaction		d	□ Loss transaction		
	b 🗌 Confid	ential transact	ion	е	☐ Transaction with signi	ficant boo	k-tax difference
	c 🗌 Transa	ction with con	tractual protection	f	☐ Transaction with brief		
							01
3					ally similar to a listed trai		
4	Enter the nur	mber of transa	ctions reported on this	s form .		►	
5	If you inves	ted in the tr	ansaction through ar	nother e	ntity, such as a partners	ship, an	
	S corporation, or a foreign corporation, identify the name and employer identification						
6						9	

<b>(a)</b> Name	(b) Address

Form 8886 (3-2003)

7 Facts. Describe the facts of the transaction that relate to the expected tax benefits, including your participation in the transaction. ..... ..... ..... Expected tax benefits. Describe the expected tax benefits, including deductions, exclusions from gross income, nonrecognition of gain, tax credits, adjustments (or the absence of adjustments) to the basis of 8 property, etc. See instructions for more details. 9 Estimated tax benefits. Provide a separate estimate of the amount of each of the expected tax benefits described above for each affected tax year (including prior and future years).

### **TEST SCENARIO 5**

**FORMS REQUIRED:** 1120, Sch N (Form 1120), Schedule M-3 (1120) 926, 1118, 1118 Sch J, 5471, 5471 Sch J, 5471 Sch M, 8832(4), 8858 (4)

### ATTACHMENTS:

ItemizedOtherIncomeSchedule Owned50PercentVotingStockOfDomesticCorpStatement AnyoneOwned50PctOfCorpVotingStockStatement ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherDeductionsSchedule2 ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentSchedule ItemizedOtherInvestmentSchedule ItemizedOtherCurrentLiabilitiesStmt OtherLiabilitiesStatement EarningsAndProfitsOtherAdjStmt Post1986UndistributedEarningsSchedule

### BINARY ATTACHMENTS: None

### NO ENTRY FIELDS:

OTHER: Electronic Postmark (Optional) Practitioner PIN

### **HEADER INFO:**

HEADER INFU.				
••••	MultipleSoftwarePackagesUsed: No			
<u>Originator:</u>	EFIN: Self-select			
	Type: ERO NameControl: INTE			
	<b>PractionerPIN:</b> EFIN – Self-select, PIN – Self-select,			
	PIN Entered by – ERO			
Officer:	Name: Poppy Seed			
	Title: Chief Executive Officer			
	Phone: 888-555-1212			
	EmailAddress:			
	DateSigned: Self-select			
PREPARED BY:	Electronic Tax Filers, Inc. 999-06-0007, 11-0000011			
	100 Efile Drive			
	Anytown, TX 71232 Phone Number: 512-555-1212			
TAXPAYER NAME:	International Finance Incorporated			
TAXPAYER EIN:	11-0000005			
TAX PERIOD:	Calendar Year 2004			
ADDRESS:	35 Any Street			

ADDRESS: 35 Any Street Anytown, NY 10006

### ELECTRONIC POSTMARK: (Optional)

### Details for attachments to Form 1120, Sch N, 8865, 5471

Schedule 1, Page 1, Line 26, Other Deductions (ItemizedOtherDeductionsSchedule)

Audit Fees Professional Services	68,160 31,227
Financial Service Costs	<u>21,000</u>
TOTAL	120,387

**Schedule 2**, Sch K, Line 3, Additional Information (Owned50PercentVotingStockOfDomesticCorpStatement)

Name: ABC Energy Corporation Employer Identification Number: 11-0000015 Percentage Owned: 100.00 Net Taxable Income: 18,940,307

**Schedule 3**, Sch K, Line 5, Additional Information (AnyoneOwned50PctOfCorpVotingStockStatement)

Same as Sch K, Line 3 above

**Schedule 4,** Page 4, Sch L, Line 6, Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

,	,	Beginning	Ending
Prepaid Expenses &	Special Deposits	<u>35,726</u>	<u>35,536</u>
TOTAL		35,726	35,536

Schedule 5, Page 4, Sch L, Line 9, Other investments (ItemizedOtherInvestmentsSchedule)

Investments in Subsidiaries	<b>Beginning</b> <u>139,197,191</u>	Ending 250,072,971
TOTAL	139,197,191	250,072,971

**Schedule 6, Form 5471**, Sch C, Line 16, Other deductions (ItemizedOtherDeductionsSchedule2)

	Functional Currency	US Dollar
Miscellaneous deductions Operating supplies	199,936 <u>356,382</u>	135,177 <u>240,950</u>
TOTAL	556,318	376,127

# **Schedule 7, Form 5471**, Sch F, Line 4, Other current assets (ItemizedOtherCurrentAssetsSchedule)

Beginning         Ending           Miscellaneous TOTAL         255,108         243,012           Schedule 8, Form 5471, Sch F, Line 7, Other investments (ItemizedOtherInvestmentSchedule)         57,437         36,820,277           Schedule 9, Form 5471, Sch F, Line 17, Other investments         36,820,277         36,820,277           TOTAL         57,437         36,820,277           Schedule 9, Form 5471, Sch F, Line 15, Other current liabilities (ItemizedOtherCurrentLiabilitiesSchedule)         5,080,202           Other accrued liabilities (ItemizedOtherCurrentLiabilitiesSchedule)         4,001,670         5,080,202           Schedule 10, Form 5471, Sch F, Line 17, Other liabilities (ItemizedOtherLiabilitiesSchedule)         1,247,422         1,247,422           Deferred Federal Income Taxes         2,016,428         1,247,422           TOTAL         2,016,428         1,247,422           TOTAL         2,016,428         0           Reverse Stock Write-down         8,6410         0           Reverse Stock Write-down         1,848,728         0           Reverse Book Remediation Reserve         11,146         0           Reverse Book Remediation Reserve         11,146         0           TOTAL         1,431,100         0           Schedule 12, Form 1118, Sch C, column 4, Post-tyste Undistributed Eurings         <			
TOTALZotalZutalTOTAL255,108243,012Schedule 8, Form 5471, Sch F, Line 7, Other investments (ItemizedOtherInvestmentSchedule)Investments in Stock (Non-affiliated)57,43736,820,277TOTAL57,43736,820,277TOTAL57,43736,820,277Schedule 9, Form 5471, Sch F, Line 15, Other current liabilities (ItemizedOtherCurrentLiabilitiesSchedule)Other accrued liabilities4,001,6705,080,202TOTAL4,401,6705,080,202Schedule 10, Form 5471, Sch F, Line 17, Other liabilities (ItemizedOtherLiabilitiesSchedule)Deferred Federal Income Taxes2,016,4281,247,422TOTAL2,016,4281,247,422Schedule 11, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt)IncreaseRecognize Exchange Gain on Note1,848,7280Reverse Stock Write-down86,4100Reverse Book Remediation Reserve11,1460TOTAL1,431,1000Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings		Beginning	Ending
Schedule 8, Form 5471, Sch F, Line 7, Other investments (ItemizedOtherInvestmentSchedule)       57,437       36,820,277         Investments in Stock (Non-affiliated)       57,437       36,820,277         TOTAL       57,437       36,820,277         Schedule 9, Form 5471, Sch F, Line 15, Other current liabilities (ItemizedOtherCurrentLiabilitiesSchedule)       5,080,202         Other accrued liabilities       4,001,670       5,080,202         TOTAL       4,401,670       5,080,202         Schedule 10, Form 5471, Sch F, Line 17, Other liabilities (ItemizedOtherLiabilitiesSchedule)       5,080,202         Deferred Federal Income Taxes       2,016,428       1,247,422         TOTAL       2,016,428       1,247,422         Schedule 11, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt)       Increase         Pecrease       Recognize Exchange Gain on Note       1,848,728       0         Reverse Stock Write-down       86,410       0       0         Reverse Book Remediation Reserve       11,146       0       0         TOTAL       1,431,100       0       0	Miscellaneous	<u>255,108</u>	<u>243,012</u>
(ItemizedOtherInvestmentSchedule) Investments in Stock (Non-affiliated) <u>57,437</u> <u>36,820,277</u> TOTAL 57,437 <u>36,820,277</u> Schedule 9, Form 5471, Sch F, Line 15, Other current liabilities (ItemizedOtherCurrentLiabilitiesSchedule) Other accrued liabilities TOTAL <u>4,001,670</u> <u>5,080,202</u> TOTAL <u>4,401,670</u> <u>5,080,202</u> Schedule 10, Form 5471, Sch F, Line 17, Other liabilities (ItemizedOtherLiabilitiesSchedule) Deferred Federal Income Taxes <u>2,016,428</u> <u>1,247,422</u> TOTAL <u>2,016,428</u> 1,247,422 Schedule 11, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt) Increase Decrease Recognize Exchange Gain on Note <u>1,848,728</u> 0 Reverse Stock Write-down <u>86,410</u> 0 Reverse Book Remediation Reserve <u>11,146</u> 0 Reverse Book Remediation Reserve <u>11,146</u> 0 TOTAL <u>1,431,100</u> 0 Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings	TOTAL	255,108	243,012
TOTAL57,43736,820,277Schedule 9, Form 5471, Sch F, Line 15, Other current liabilities (ItemizedOtherCurrentLiabilitiesSchedule)4,001,6705,080,202Other accrued liabilities4,401,6705,080,2025TOTAL4,401,6705,080,202Schedule 10, Form 5471, Sch F, Line 17, Other liabilities (ItemizedOtherLiabilitiesSchedule)1,247,422Deferred Federal Income Taxes2,016,4281,247,422TOTAL2,016,4281,247,422Schedule 11, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt)IncreaseDecreaseDecreaseRecognize Exchange Gain on Note1,848,7280Reverse Stock Write-down86,4100Reverse Book Remediation Reserve11,1460Reverse Book Exchange Gain-515,1840TOTAL1,431,1000Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings		stments	
Schedule 9, Form 5471, Sch F, Line 15, Other current liabilities (ItemizedOtherCurrentLiabilitiesSchedule)       4,001,670       5,080,202         Other accrued liabilities       4,401,670       5,080,202         TOTAL       4,401,670       5,080,202         Schedule 10, Form 5471, Sch F, Line 17, Other liabilities (ItemizedOtherLiabilitiesSchedule)       5,080,202         Deferred Federal Income Taxes       2,016,428       1,247,422         TOTAL       2,016,428       1,247,422         Schedule 11, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt)       Increase       Decrease         Recognize Exchange Gain on Note       1,848,728       0       Reverse Stock Write-down       0         Reverse Book Remediation Reserve       11,146       0       0       0         TOTAL       1,431,100       0       0       Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings	Investments in Stock (Non-affiliated)	57,437	<u>36,820,277</u>
(ItemizedOtherCurrentLiabilitiesSchedule) Other accrued liabilities TOTAL 4,001,670 5,080,202 TOTAL 4,401,670 5,080,202 Schedule 10, Form 5471, Sch F, Line 17, Other liabilities (ItemizedOtherLiabilitiesSchedule) Deferred Federal Income Taxes 2,016,428 1,247,422 TOTAL 2,016,428 1,247,422 Schedule 11, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt) Increase Decrease Recognize Exchange Gain on Note 1,848,728 0 Reverse Stock Write-down 86,410 0 Reverse Book Remediation Reserve 11,146 0 Reverse Book Exchange Gain <u>-515,184</u> 0 TOTAL 1,431,100 0 Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings	TOTAL	57,437	36,820,277
TOTAL4,401,6705,080,202Schedule 10, Form 5471, Sch F, Line 17, Other liabilities (ItemizedOtherLiabilitiesSchedule)1,247,422Deferred Federal Income Taxes2,016,4281,247,422TOTAL2,016,4281,247,422Schedule 11, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt)IncreaseDecreaseRecognize Exchange Gain on Note1,848,7280Reverse Stock Write-down86,4100Reverse Book Remediation Reserve11,1460TOTAL1,431,1000Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings		rent liabilities	
Schedule 10, Form 5471, Sch F, Line 17, Other liabilities (ItemizedOtherLiabilitiesSchedule)1,247,422 1,247,422Deferred Federal Income Taxes2,016,4281,247,422TOTAL2,016,4281,247,422Schedule 11, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt)IncreaseRecognize Exchange Gain on Note1,848,7280Reverse Stock Write-down86,4100Reverse Book Remediation Reserve11,1460TOTAL1,431,1000Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings	Other accrued liabilities	<u>4,001,670</u>	<u>5,080,202</u>
(ItemizedOtherLiabilitiesSchedule) Deferred Federal Income Taxes 2,016,428 1,247,422 TOTAL 2,016,428 1,247,422 Schedule 11, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt) Schedule 11, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt) Network Stock Write-down 86,410 0 Reverse Stock Write-down 86,410 0 Reverse Book Remediation Reserve 11,146 0 Reverse Book Exchange Gain -515,184 0 TOTAL 1,431,100 0 Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings	TOTAL	4,401,670	5,080,202
TOTAL2,016,4281,247,422Schedule 11, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt)IncreaseDecreaseRecognize Exchange Gain on Note1,848,7280Reverse Stock Write-down86,4100Reverse Book Remediation Reserve11,1460Reverse Book Exchange Gain-515,1840TOTAL1,431,1000Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings		abilities	
Schedule 11, Form 5471, Sch H, Line 2h, Other (EarningsAndProfitsOtherAdjStmt)IncreaseDecreaseRecognize Exchange Gain on Note1,848,7280Reverse Stock Write-down86,4100Reverse Book Remediation Reserve11,1460Reverse Book Exchange Gain-515,1840TOTAL1,431,1000Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings	Deferred Federal Income Taxes	<u>2,016,428</u>	1,247,422
IncreaseDecreaseRecognize Exchange Gain on Note1,848,7280Reverse Stock Write-down86,4100Reverse Book Remediation Reserve11,1460Reverse Book Exchange Gain-515,1840TOTAL1,431,1000Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings	TOTAL	2,016,428	1,247,422
Recognize Exchange Gain on Note1,848,7280Reverse Stock Write-down86,4100Reverse Book Remediation Reserve11,1460Reverse Book Exchange Gain-515,1840TOTAL1,431,1000Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings	Schedule 11, Form 5471, Sch H, Line 2h, Other (E	EarningsAndProfitsOth	erAdjStmt)
Reverse Stock Write-down86,4100Reverse Book Remediation Reserve11,1460Reverse Book Exchange Gain-515,1840TOTAL1,431,1000Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings		Increase	Decrease
Schedule 12, Form 1118, Sch C, column 4, Post-1986 Undistributed Earnings	Reverse Stock Write-down Reverse Book Remediation Reserve	86,410 11,146	0 0
	TOTAL	1,431,100	0
		986 Undistributed Ear	rnings

Post 1986 E&P Beginning	Current E&P	Post 1986 E&P Ending
-10,743,981	13,886,424	3,142,443

	1	120		U.S.	Corporatio	n Income 1	Tax Re	turn			OMB No. 154	45-0123
	artment	of the Treasury enue Service	For cal		۔ r tax year beginning		2004, ending		,	20	200	)4
1 (		<b>if:</b> dated return Form 851) . □	Use IRS	Name					ΒE	mploye	ridentification	number
2 i	Persona attach \$	I holding co. Sch. PH)	label. Other- wise,	Number, street, and	d room or suite no. If a	a P.O. box, see page	e 7 of instruc	ctions.	<b>C</b> D	ate inco	rporated	
4 3	see inst Schedule	ructions)	print or type.	City or town, state,	, and ZIP code				D To \$	otal asset	s (see page 8 of in	structions)
E (	Check i	if: <b>(1)</b> 🗌 Initia	l return	(2) 🗌 Final return	(3) 🗌 Name cha	nge <b>(4)</b> 🗌 Addr	ess change	-				
	1a	Gross receipts	s or sales L		<b></b> b Less returns a	nd allowances		c B	Bal 🕨	1c		
	2	Cost of goo	ds sold (S	Schedule A, line 8)						2		<u> </u>
	3	Gross profit	. Subtract	line 2 from line 1	c					3		
	4	Dividends (	Schedule (	C, line 19)						4		_
me	5	Interest .								5		
Income	6	Gross rents							•	6		
_	7	Gross royal								7		
	8				Ile D (Form 1120))					8		+
	9				II, line 17 (attach F					10		+
	10				ns—attach schedule					11		+
~	12				line 4)					12		+
deductions.)	13				redits)					13		+
lotio	14									14		
ledu	15								•	15		-
ouo	16									16		
su	17									17		
atio	18	Interest .								18		_
imit	19	Charitable o	contributio	ns (see page 11 o	of instructions for 10	1% limitation) .				19		
(See instructions for limitations	20	Depreciation	n (attach F	orm 4562)			20					
ns f	21	Less depred	ciation clai	imed on Schedule	A and elsewhere o	n return	21a			21b		
ctio	22									22		
itrue	23								•	23		
ins	24								•	24		
See	25	Employee b		-					•	25		+
ns (	26									26 27		+
	27				h 26		• • •	 	•	28		+
Deductio	28 29			1 0	s deduction and spe n (see page 13 of in		29a	e 27 trom line		20		+
å	25			ductions (Schedule			29b			29c		
	30			otract line 29c from						30		-
	31	Total tax (S							:	31		
	32			nent credited to 2004.	32a							
Tax and Payments	b	2004 estima	ated tax p	ayments	32b							
/me	с	Less 2004 ret	fund applied	d for on Form 4466	<b>32c</b> (	) d Bal ►	32d					
Pa)	е	Tax deposit	ed with Fo	orm 7004			32e					
pu	f	Credit for ta	ax paid on	undistributed cap	oital gains (attach Fo	orm 2439)	32f					
ax å	g	Credit for F	ederal tax	on fuels (attach F	Form 4136). See ins	tructions	32g			32h		
Ë	33				nstructions). Check			► I		33		
	34				total of lines 31 and				•	34 35		
	35 36			0	the total of lines 31 dited to 2005 estim		nount overp	Refunded	I►	36		
				, , , , , , , , , , , , , , , , , , ,	ined this return, including		les and stater				wledge and belief	, it is true,
Si	gn	correct, and com	plete. Declara	ation of preparer (other	than taxpayer) is based	on all information of wh	iich preparer h	nas any knowled		May the	IRS discuss this	s return
	ere									with the	preparer showr	n below
		Signature of	officer		Date	Title				see instr	ructions)? Ves	∐ No
Pa	id	Preparer				Date		Check if	_	Prepa	arer's SSN or PTI	N
	epare	r's						self-employe	ed 🗌			
	e Onl	v yours if s	self-employe					EIN		/		
_		address,	and ZIP co					Phone	no.	(	) <u>119</u>	0 (000 4)

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q

Form **1120** (2004)

	1120 (2004)							Page <b>2</b>
Scł	edule A Cost of Goods Sol	d (see page 14 of in	structions)					
1	Inventory at beginning of year				. 1			
2	Purchases							
3	Cost of labor							
4	Additional section 263A costs (attach							
5	Other costs (attach schedule)							
6	Total. Add lines 1 through 5							
7	Inventory at end of year							
8	Cost of goods sold. Subtract line 7 fr				-			
9a	Check all methods used for valuing clo							
	(i) Cost as described in Regulation							
	(ii) Lower of cost or market as de		ection 1.471-4					
	(iii) Other (Specify method used a	-						
b	Check if there was a writedown of sub	• • •						
c	Check if the LIFO inventory method wa							
d	If the LIFO inventory method was used							
u	inventory computed under LIFO			,	-			
е	If property is produced or acquired for						Yes	
f	Was there any change in determining			•				
	attach explanation						🗌 Yes	🗌 No
Scł		cial Deductions (se			) Dividends	<b>(b)</b> %	(c) Special	deductions
	instructions)				received	(D) %	(a) ×	(b)
1	Dividends from less-than-20%-owned	domestic corporations th	nat are subject t	o the				
•	70% deduction (other than debt-finance	•				70		
2	Dividends from 20%-or-more-owned							
-	80% deduction (other than debt-finance	•				80		
3	Dividends on debt-financed stock of do					see instructions		
4	Dividends on certain preferred stock o	0 1				42		
5	Dividends on certain preferred stock o					48		
6	Dividends from less-than-20%-owned							
Ŭ						70		
7	Dividends from 20%-or-more-owned f							
'						80		
8	Dividends from wholly owned foreign subsid					100		
9	<b>Total.</b> Add lines 1 through 8. See page							
10	Dividends from domestic corporation							
10	company operating under the Small B	,				100		
11	Dividends from certain FSCs that are su			(c)(1))		100		
12	Dividends from affiliated group members					100		
13	Other dividends from foreign corporati		,					
14	Income from controlled foreign corporation							
15	Foreign dividend gross-up (section 78)			-				
16	IC-DISC and former DISC dividends no							
17	Other dividends							
18	Deduction for dividends paid on certain p	referred stock of public ut	ilities					
19	Total dividends. Add lines 1 through	•						
20	Total special deductions. Add lines 9				b	🕨		
		Officers (see instruc					uctions)	
		e E only if total receipts (li					,	
	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to	Percent of	corporation owned (e) Preferred		nt of comper	nsation
1			business %	<b>(d)</b> Common %	%			
			%	%	%			
			%	%	%			
			%	%	%			
-			90	90	90			

			%		0	6			%	
2	Total compensation of officers			_		_				
	Compensation of officers claimed on Schedule A and elsewhere on					-	-	-	-	
4	Subtract line 3 from line 2. Enter the result here and on page 1, line	12 .								

Form	1120 (2004) Page
Sc	Tax Computation (see page 17 of instructions)
1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563).
	Important: Members of a controlled group, see page 17 of instructions.
2a	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable
	income brackets (in that order):
b	Enter the corporation's share of: (1) Additional 5% tax (not more than \$11,750)
	(2) Additional 3% tax (not more than \$100,000)
3	Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see page 17)
4	Alternative minimum tax (attach Form 4626)         .         .         .         .         4
5	Add lines 3 and 4
6a	Foreign tax credit (attach Form 1118)         6a
b	Possessions tax credit (attach Form 5735)
c	Check: Nonconventional source fuel credit QEV credit (attach Form 8834)
d	General business credit. Check box(es) and indicate which forms are attached:
e	
f -	
7	
8 9	Subtract line 7 from line 5         8           Personal holding company tax (attach Schedule PH (Form 1120))         9
9 10	Other taxes, Check if from: Form 4255 Form 8611 Form 8697
10	Other taxes. Check in form         Form 8866         Other (attach schedule)         Image: Check in form         Image: Check in form <thimage: check="" form<="" in="" th=""> <thimage: check<="" td=""></thimage:></thimage:>
11	Total tax. Add lines 8 through 10. Enter here and on page 1, line 31   1   11
Sc	nedule K Other Information (see page 19 of instructions)
1	Check accounting method: a Cash Yes No 7 At any time during the tax year, did one foreign person Yes No
	b Accrual c Other (specify) ► own, directly or indirectly, at least 25% of (a) the total
2	See page 21 of the instructions and enter the: voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock
а	Business activity code no. ►
b	Business activity ►
с	Product or service  and (b) Owner's country
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of Return of a 25% Foreign-Owned U.S. Corporation or a
	directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see Foreign Corporation Engaged in a U.S. Trade or Business.
	section 267(c).)
	If "Yes," attach a schedule showing: (a) name and 8 Check this box if the corporation issued publicly offered
	employer identification number (EIN), (b) percentage debt instruments with original issue discount
	special deductions of such corporation for the tax year
	ending with or within your tax year. Discount Information Return for Publicly Offered Original Issue
4	Is the corporation a subsidiary in an affiliated group or a 9 Enter the amount of tax-exempt interest received or
	parent-subsidiary controlled group?
	If "Yes," enter name and EIN of the parent corporation ►
5	At the end of the tax year, did any individual, partnership, corporation estate or trust own directly or indirectly or indinectly or indinectly or indirectly or indirectl
	corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules
	of attribution, see section 267(c).)
	If "Yes," attach a schedule showing name and identifying 1.1502-21T(b)(3)(i) or (ii) must be attached or the election
	number. (Do not include any information already entered in 4 above.) Enter percentage owned ►
6	During this tax year, did the corporation pay dividends (other (Do not reduce it by any deduction on line
	than stock dividends and distributions in exchange for stock) 29a.) ► \$
	in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) <b>13</b> Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year <b>and</b> its total assets
	If "Yes," file <b>Form 5452,</b> Corporate Report of at the end of the tax year less than \$250,000?
	Nondividend Distributions. If "Yes," the corporation is not required to complete
	If this is a consolidated return, answer here for the parent Schedules L, M-1, and M-2 on page 4. Instead, enter the
	corporation and on <b>Form 851,</b> Affiliations Schedule, for each subsidiary
	each subsidiary. broperty distributions (other than cash) made during the tax year. ► \$

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

	The corporation is not required to complete		1, and M-2 if Questic of tax year	on 13 on Schedule K End of t	
Sch	edule L Balance Sheets per Books		•		
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		(	
3	Inventories			_	
4	U.S. government obligations			_	
5	Tax-exempt securities (see instructions) .			_	
6	Other current assets (attach schedule)			_	
7	Loans to shareholders			_	
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
	Buildings and other depreciable assets				
	Less accumulated depreciation	( )		(	)
	Depletable assets				
	Less accumulated depletion	( )		(	)
	Land (net of any amortization)				
	Intangible assets (amortizable only)				
	Less accumulated amortization	( )		(	)
	Other assets (attach schedule)				
	Total assets			-	
	Liabilities and Shareholders' Equity				
	Accounts payable			-	
	Mortgages, notes, bonds payable in less than 1 year				
	Other current liabilities (attach schedule)			1	
	Loans from shareholders				
	Mortgages, notes, bonds payable in 1 year or more			-	
	Other liabilities (attach schedule)				
22	Capital stock: <b>a</b> Preferred stock				-
	<b>b</b> Common stock				
	Additional paid-in capital			-	
	Retained earnings—Appropriated (attach schedule)			-	
	Retained earnings—Unappropriated			-	
	Adjustments to shareholders' equity (attach schedule)		(	7	1
	Less cost of treasury stock		(	4	(
1	edule M-1 Reconciliation of Incom	e (Loss) per Book	s With Income per	Return (see page 2)	) of instructions)
	Net income (loss) per books			on books this year not	
	Federal income tax per books		included on this		
	Excess of capital losses over capital gains .			est \$	
	Income subject to tax not recorded on books				
	this year (itemize):				
_				his return not charged	
	Expenses recorded on books this year not			ome this year (itemize):	
	deducted on this return (itemize):			\$	
	Depreciation \$		<b>b</b> Charitable contril	outions \$	
	Charitable contributions \$				
C	Travel and entertainment \$				
~				3	
	Add lines 1 through 5	isted Datains - 1 5		ne 28)—line 6 less line 9	
	edule M-2 Analysis of Unappropr	iated Retained Ea			
1	Balance at beginning of year			<b>a</b> Cash	
2	Net income (loss) per books		I	b Stock	
3	Other increases (itemize):			<b>c</b> Property	
	· · ·			(itemize):	
			7 Add lines 5 and 6	5	L
	Add lines 1, 2, and 3	1	8 Balance at end of	year (line 4 less line 7)	1

Department of the Treasury Internal Revenue Service

Name of corporation (common parent, if consolidated return)

### Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More

OMB No. 1545-0123

Δ

► Attach to Form 1120.

See separate instructions.

Employer identification number

2

Pa	rt I Financial Information and Net Income (Loss) Reconciliation	1
<b>1</b> a	Did the corporation file SEC Form 10-K for its income statement period ending with or within this ta 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.	-
b	Did the corporation prepare a certified audited 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.	
С	Did the corporation prepare an income statement for that period?	
	<ul> <li>☐ No. Skip lines 2a through 10 and enter the corporation's net income (loss) per its books and rec</li> </ul>	ords on line 11.
	Enter the income statement period: Beginning // / Ending /	/
D	Has the corporation's income statement been restated for the income statement period on line 2a? $\Box$ Yes. (If "Yes," attach an explanation and the amount of each item restated.)	
	$\square$ No.	
с	Has the corporation's income statement been restated for any of the five income statement period	s preceeding the period
	on line 2a?	
	<ul> <li>Yes. (If "Yes," attach an explanation and the amount of each item restated.)</li> <li>No.</li> </ul>	
3a	Is any of the corporation's voting common stock publicly traded?	
	□ Yes.	
	<b>No.</b> If "No," go to line 4.	
b	Enter the symbol of the corporation's primary U.S. publicly traded voting common stock	
с	Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting	
	common stock	
4	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4
5a	Net income from nonincludible foreign entities (attach schedule)	<b>5a</b> ( )
h	Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b
D		
6a	Net income from nonincludible U.S. entities (attach schedule)	<b>6a</b> ( )
h	Net less from periodualible LLC, antitice (attach ashedula and enter as a positive amount)	6b
D	Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	
7a	Net income of other includible corporations (attach schedule)	7a
_		
b	Net loss of other includible corporations (attach schedule)	7b ( )
8	Adjustment to eliminations of transactions between includible corporations and nonincludible entities	
	(attach schedule)	8
9	Adjustment to reconcile income statement period to tax year (attach schedule)	9
10	Other adjustments to reconcile to amount on line 11 (attach schedule)	10
	Net income (less) new income statement of includible comparations. Combine lines 4 through	
11	Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11

 For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for
 Cat. No. 37961C
 Schedule M-3 (Form 1120) 2004

 Forms 1120 and 1120-A.
 Cat. No. 37961C
 Schedule M-3 (Form 1120) 2004

Schedule M-3 (Form 1120) 2004	Page Z
Name of corporation (common parent, if consolidated return)	Employer identification number
	1

Name of subsidiary (if consolidated return)

Employer identification number

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

### Income (Loss) Items 1 Income (loss) from equity method foreign corporations 2 Gross foreign dividends not previously taxed . . 3 Subpart F, QEF, and similar income inclusions . . 4 Section 78 gross-up . . . . . . . . . . . . . . . 5 Gross foreign distributions previously taxed . . . 6 Income (loss) from equity method U.S. corporations . 7 U.S. dividends not eliminated in tax consolidation . 8 Minority interest for includible corporations . . . 9 Income (loss) from U.S. partnerships (attach schedule) . 10 Income (loss) from foreign partnerships (attach schedule) 11 Income (loss) from other pass-through entities (attach schedule) . . . . . . . . . . . . . 12 Items relating to reportable transactions (attach details) 13 14 Total accrual to cash adjustment 15 Hedging transactions 16 Mark-to-market income (loss) . . . 17 Inventory valuation adjustments . . . . . 18 Sale versus lease (for sellers and/or lessors). . . 19 Section 481(a) adjustments 20 Unearned/deferred revenue . Income recognition from long-term contracts . . 21 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 flow-through entities 23b Gross capital gains from Schedule D, excluding amounts from flow-through entities . . . . 23c Gross capital losses from Schedule D, excluding amounts from flow-through entities, abandonment losses, and worthless stock losses . . . . 23d Net gain/loss reported on Form 4797, line 17, excluding amounts from flow-through entities, abandonment losses, and worthless stock losses 23e Abandonment losses **23f** Worthless stock losses (attach details) **23g** Other gain/loss on disposition of assets other than inventory 24 Disallowed capital loss in excess of capital gains . 25 Utilization of capital loss carryforward . . . . 26 Other income (loss) items with differences (attach schedule) Total income (loss) items. Combine lines 1 27 through 26 . . . . . . . . . . . . . . Total expense/deduction items (from Part III, 28 line 36) . . . . . . . . . . . . . . . . . 29 Other income (loss) and expense/deduction items with no differences . . . . . . 30 Reconciliation totals. Combine lines 27 through 29 .

<b>(a)</b> Income (Loss) per Income Statement (optional)	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Income (Loss) per Tax Return (optional)
	<u> </u>		<u> </u>
			<u> </u>
			<u> </u>

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) 2004	Page 3
Name of corporation (common parent, if consolidated return)	Employer identification number

Name of subsidiary (if consolidated return)

Employer identification number

### Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items Part III

	Expense/Deduction Items	<b>(a)</b> Expense per Income Statement (optional)	<b>(b)</b> Temporary Difference	<b>(c)</b> Permanent Difference	<b>(d)</b> Deduction per Tax Return (optional)
1	U.S. current income tax expense				
2	U.S. deferred income tax expense				
3	State and local current income tax expense				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than				
-	foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Foreign withholding taxes				
8	Incentive stock options				
9	Nonqualified stock options				
10	Other equity-based compensation				
11	Meals and entertainment				
12	Fines and penalties				
13	Punitive damages				
14	Parachute payments				
15	Compensation with section 162(m) limitation				
16	Pension and profit-sharing				
17	Other post-retirement benefits				
18	Deferred compensation				
19	Charitable contribution of cash and tangible property				
20	Charitable contribution of intangible property				
21	Charitable contribution limitation				
22	Charitable contribution carryforward used				
23	Current year acquisition or reorganization				
	investment banking fees				
24	Current year acquisition or reorganization legal and accounting fees				
25	Current year acquisition/reorganization other costs				
26	Amortization/impairment of goodwill				
27	Amortization of acquisition, reorganization, and start-up costs				
28	Other amortization or impairment write-offs				
29	Section 198 environmental remediation costs				
30	Depletion				
31	Depreciation				
32	Bad debt expense				
33	Corporate owned life insurance premiums				
34	Purchase versus lease (for purchasers and/or lessees)				
35	Other expense/deduction items with differences (attach schedule)				
36	<b>Total expense/deduction items.</b> Combine lines 1 through 35. Enter here and on Part II, line 28				
		rinted on recycled paper		Schedule	M-3 (Form 1120) 2004

Printed on recycled paper Ð

### SCHEDULE N (Form 1120)

Department of the Treasury Internal Revenue Service

### Foreign Operations of U.S. Corporations

Attach to Form 1120, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S. OMB No. 1545-0123



Employer identification number (EIN)

	Foreign Operations Information			
	During the tax year, did the corporation own (directly or indirectly) any foreign entity that wa an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (s If "Yes," attach <b>Form 8858</b> , Information Return of U.S. Persons With Respect to Foreign Dis for each foreign disregarded entity.	ee instructions)?	Yes	No
b	Enter the number of Forms 8858 attached to the tax return			
2	Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return			
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corpor a 10% interest, directly or indirectly, in any other foreign partnership (including an entity tre partnership under Regulations section 301.7701-2 or 301.7701-3)?	eated as a foreign		
	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See section If "Yes," attach <b>Form 5471</b> , Information Return of U.S. Persons With Respect to Certain Fore for each CFC.	-		
b	Enter the number of Forms 5471 attached to the tax return			
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, foreign trust?			
	and Receipt of Certain Foreign Gifts.			
6a	At any time during the 2004 calendar year, did the corporation have an interest in or a signature over a financial account (such as a bank account, securities account, or other financial accountry?	count) in a foreign		
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Financial Accounts.	Foreign Bank and		
b	If "Yes," enter the name of the foreign country			
7a	Is the corporation claiming the extraterritorial income exclusion?			
-	If "Yes," attach a separate Form 8873, Extraterritorial Income Exclusion, for each transa transactions.			
	Enter the number of Forms 8873 attached to the tax return			
С	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of <b>all</b> Forms 8873 attached to the tax return	ò		

Form	926
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(Rev. December 2002)
Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0026

Attach to your income tax return.	►	Attach	to	your	income	tax	return.
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Attachment Sequence No. **128** 

Part I	U.S. Transferor Information (see instructions)	
Name of tra	ansferor	Identifying number (see instructions)
a lfth 5 o	he transferor was a corporation, complete questions 1a he transfer was a section 361(a) or (b) transfer, was the or fewer domestic corporations?	
	ot, list the controlling shareholder(s) and their identifyin	
	Controlling shareholder	Identifying number
COL	he transferor was a member of an affiliated group fil poration?	IN) of the parent corporation:
	Name of parent corporation	EIN of parent corporation
	he transferor was a partner in a partnership that was th the name and EIN of the transferor's partnership:	he actual transferor (but is not treated as such under section 367),
	Name of partnership	EIN of partnership
Part II	Transferee Foreign Corporation Information	(see instructions)
	me of transferee (foreign corporation)	4 Identifying number, if any
5 Add	dress (including country)	
<b>6</b> Co	untry of incorporation or organization	
7 For	reign law characterization (see instructions)	
	the transferee foreign corporation a controlled foreign corror <b>keeping</b> and <b>keeping</b>	
. or i ape	a none requestor not notice, see page 4.	Cat No. 16982D Form <b>926</b> (Rev. 12-2002)

Form	926 (Rev. 1	12-2002)				Page <b>2</b>
Pa	rt III	Information Regarding Transfer of Property (	see instructions)			
9	Date of	transfer	<b>10</b> Type of nonrecogn	ition transaction	(see instructions	5)
11	Descrip	otion of property transferred:				
12	Did this	transfer result from a change in the classification of t	he transferee to that of a	a foreign corpora	tion? 🗌 Yes	🗌 No
13	Was th through	e transferor required to recognize income under ⁻ n 1.367(a)-6T (e.g., for tainted property, depreciation	Temporary Regulations recapture, branch loss	sections 1.367(a recapture, etc.)?	a)-4T 🗌 <b>Yes</b>	🗌 No
	transac				🗆 Yes	🗆 No
b	lf yes, o	describe the nature of the rights to the intangible pro-	operty that was transfer	red in the transf	er:	
Sig	In	Under penalties of perjury, I declare that I have examined this return and belief it is true, correct, and complete. Declaration of preparer				
He		Signature	Date	Title		
		Spouse's signature. If a joint return and both spouses transfer jointly owned property, both must sign.	Date			
			Data	Check if		
Pai	d parer's	Preparer's signature	Date	self- employed ►	Preparer's social	security no.
	e Only	Firm's name (or yours if self-employed), and		EIN ►		
	,	address		ZIP code 🕨		

ZIP code ►

Firm's name (or yours if self-employed), and address

n 1118 (Rev. 12-2003)	Form	-	L Cat. No. 10900F	Cat. N	-	-	eparate instructions.	n Act Notice, see s	For Paperwork Reduction Act Notice, see separate instructions	٦la
									Totals	5' I
									T	
									m	I
										I
									C	1 -
									B	I
									A	١.
column 11 from column 8)	11. Total Deductions (add columns 9(e) and 10)		Allocable (enter amount from applicable line of Schedule H, Part II, column (d))	(e) Total Definitely Allocable Deductions (add columns 9(a) through 9(d))		o (d) Other Definitely Allocable Deductions	(c) Expenses Related to Gross Income From Performance of Services	(b) Other Expenses	(a) Depreciation, Depletion, and Amortization	I
12. Total Income or (Loss) Before Adjustments (subtract)		nare of finitely	10. Apportioned Share of Deductions Not Definitely			Deductions	9. Definitely Allocable Deductions	Licensing Expenses	Rental, Royalty, and Licensing Expenses	
-			and on Schedule F)		gn Branch De	Deductions (INCLUDE Foreign Branch Deductions here		use a single line and er	For section 863(b) income, use a single line and enter "863(b)."	*
									Totals (add lines A through F)	
									-	I
									П	
									D	
									С	
									Β	
									A	
2(a) through 7)	schedule)	of Services	License Fees		(b) Gross-up (sec. 78)	(a) Exclude gross-up (b) Gro	(b) Gross-up (sec. 78) (a)	(a) Exclude gross-up	a separate line tor each.)*	
8. Total (add columns	me 7. Other (attach	6. Gross Income		4 Interest	S	3. Other Dividends	Deemed Dividends (see instructions)	2. Deemed Dividenc	list beginning on page 11 of instructions. Use	
ile F)	Foreign Branch Gross Income here and on Schedule F)	oss Income	oreign Branch Gr		the United St	rom Sources Outside	Gross Income or (Loss) From Sources Outside the United States (INCLUDE	Gr	1. Foreign Country or U.S. Possession (Enter two-letter code from	
		ons.)	e 5 of instructions	dollars. See page		(Report all amour	Income or (Loss) Before Adjustments (Report all amounts in U.S.	me or (Loss) B	Schedule A Inco	10
				C		oration	Name of PFIC ► Country of Incorporation ►			
	ome	tation Incc	General Limitation Income		FIC	Certain Dividends From Each 10/50 PFIC	Certain Dividends		Shipping Income	
	Section 30 (0) income is varie of Satisfied country $\blacktriangleright$ .	urced by Tr		π	ormer FSC	Certain Distributions From a FSC or Former FSC	Certain Distributio	ncome [	Financial Services Income	
	Certain Dividends From 10/50 Corporations	lends From		3	C Trada Incom	Dividends From a DISC or Former DISC	Dividends From a		Passive Income	
ructions on page 5.	on page 1 of instructions. Also, see Specific Instructions on page 5.	ctions. Als	page 1 of instru		ee Categorie	ome listed below, S	icable category of inc	118 for each appl each form.	Use a <b>separate</b> Form 1118 for each applicable category of income listed below. See <b>Categories of Income</b> Check only one box on each form.	$\cap \subset$
Employer identification number	Employ			С	ß				Name of corporation	Z
	, 20		, and ending	, 20	ng	or other tax year beginning	For calendar year 20 , or	For calend	Internal Revenue Service Department of the Treasury	모크
OMB No. 1545-0122			S	Corporations r's tax return. uctions.	yn Tax Credit—Corporat Attach to the corporation's tax return. ► See separate instructions.	Foreign Tax Credit—Corporati  ► Attach to the corporation's tax return.  ► See separate instructions.			Form <b>1118</b> (Rev. December 2003)	$\widehat{\mathbf{x}}$

Form 1 Sch Part	1118 (Rev. 12-20 edule B I—Foreign	gn Tax Credit (R s Paid, Accrued,	Report all foreic d, and Deemed 2. Foreign Taxe	03)         Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)         Taxes Paid, Accrued, and Deemed Paid (see page 6 of instructions)         Imed         2. Foreign Taxes Paid or Accrued (attach schedule showing and the paid of the p	n U.S. 6 of il	dollars.) nstructio	dollars.) nstructions) ule showing amounts in foreign	dollars.)  Structions)  Let a mounts in foreign currency and conversion	ort all foreign tax amounts in U.S. dollars.) nd Deemed Paid (see page 6 of instructions) 2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)	nounts in foreign currency and conversion rate(s) used)
	for Taxes:	Та	Tax Withheld at Source on:	on:		Other Foreign Taxes	Paid or Accrued on:			(from Schedule C—
	Paid Accrued      Date Paid Date Accrued	(a) Dividends	(b) Interest	(c) Rents, Royalties, and License Fees	<b>(d)</b> Section 863(b) Income	(e) Foreign Branch Income	(f) Services Income	<b>(g)</b> Other	Paid or Accrued (add columns 2(a) through 2(g))	Part II, column 10, Part II, column 8(b), and Part III, column 8
Þ							2			
в										
c										
▫										
m										
┉										
Total	<b>Fotals</b> (add lines A through F)									
Part	t II-Separate Foreign Tax Credit (Complete a separate Part II for each applicable category of	eign Tax Credi	t (Complete a s	separate Part II	for each applic	able category	of income.)			
-	Total foreign taxes paid or accrued (total from Part I, column 2(h))	paid or accrued (	total from Part I,	column 2(h))						
N	Total taxes deemed paid (total from Part I, column 3).	d paid (total from	Part I, column 3)			• • •	· · ·			
Ċ	Reductions of taxes bain, accided, of deetified bain (efficiention) of reduce of	s paiu, accineu, u	neemen pain (			•				
л Ъ	Total carryover of foreign taxes (attach schedule showing computation in detail—see page 6 of the instru-	oreign taxes (atta	ch schedule shov	ving computation	in detail—see pa	nge 6 of the inst	ructions).			
. د					· · ·	· · · · · · · · · · · · · · · · · · ·	- · - ·		• •	
o	enter the amount from the applicable column of schedule J, Part I, line 11 (see page 6 or instructions) enter the result from the "Totals" line of column 12 of the applicable Schedule A	n the "Totals" line	e column of schools of column 12 of	the applicable Sc	chedule A	• of instructions	. If schedule J is	not required to	, e completed,	
b /a	Adjustments to line 7a (see page 6 of instructions).	<ul> <li>Ta (see page 6 d</li> </ul>	s (enter taxable in of instructions).	Come from the c	orporation's tax r	eturn)	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		
c	Subtract line 7b from line 7a .	m line 7a	· (							
œ	Divide line 6 by line 7c. Enter the resulting fraction as a decimal (see instructions). If line 6 is greater that	e 7c. Enter the res	sulting fraction as	a decimal (see ir	nstructions). If line	e 6 is greater th	an line 7c, enter 1		· · ·	
¢ 0	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus possessions	x against which cr	edit is allowed (rec	gular tax liability (se	e section 26(b)) m	ninus possessions	s tax credit determined under section	ned under secti	on 936 or 30A) .	
13	Separate foreign tax credit (enter the smaller of line 5 or line 10 here and on the appropriate line of Pa	ax credit (enter t	he smaller of line	5 or line 10 here	and on the appr	opriate line of P	art III)	· · ·	· · · · · ·	
<b>Part</b> to fo	Part III—Summary of Separate Credits (Enter amounts from Part II, line 11 for each applicable category to foreign trade income or taxes paid to sanctioned countries.)	Separate Credits or taxes paid to	Credits (Enter amounts from paid to sanctioned countries.	from Part II, line tries.)	11 for each app	olicable categor		not include tax	of income. Do not include taxes on taxable income attributable	ome attributab
-	Credit for taxes on passive income .	passive income .								
2	Credit for taxes on high withholding tax interest	high withholding	tax interest .							
ω	Credit for taxes on financial services income	financial services	income							
4	Credit for taxes on shipping income	shipping income								
σ	Credit for taxes on certain dividends from each 10/50 PFIC (combine	certain dividends	from each 10/50	PFIC (combine a	Il such credits on	n this line).	•	•		
6	Credit for taxes on	on certain dividends from 10/50 corporations	from 10/50 corp	orations						
7	Credit for taxes on dividends from a DISC or former DISC	dividends from a	DISC or former [							
œ	Credit for taxes on certain distributions from a FSC or former FSC	certain distributic	ons from a FSC o	r former FSC .						
9	Credit for taxes on general limitation income.	general limitation	income	•						
10	Credit for taxes on income re-sourced by treaty (combine all such credits on this line	income re-source	ed by treaty (com	bine all such cred	lits on this line).	• • •	•	•		
1	Total (add lines 1 through 10).	nrough 10)		•	•					
12	Tetal forcing tax gradit (subtract line 13 from line 14) Enter bars and an the appro-	for international I	boycott operation	is (see page 6 of i	instructions).	to lipp of the co	· · · ·		· · ·	
<u>ت</u>	Iotal foreign tax credit (subtract line 12 from line 11). Enter here and on the appropriate line of the cor	redit (subtract iin	e 12 trom line 11	). Enter here and	on the appropria	te line or the co	rporation's tax return	urn	· · ·	

Schedule C Tax Use t inclu	Deemed Pathis schedule sions of earn	<b>aid by Dc</b> to figure tl ings from	Tax Deemed Paid by Domestic Corporation Filing Return Use this schedule to figure the tax deemed paid by the corporation v inclusions of earnings from a first- or lower-tier foreign corporation	oration Fi paid by the r-tier foreign	Tax Deemed Paid by Domestic Corporation Filing Return Use this schedule to figure the tax deemed paid by the corporation with respect to dividends from a first-tier foreign corporation under section 902(a), and deemed inclusions of earnings from a first- or lower-tier foreign corporation under section 960(a). Report all amounts in U.S. dollars unless otherwise specified.	pect to dividends fr section 960(a). <b>Rep</b>	om a first-tier foreig ort all amounts in	n corporation u U.S. dollars ur	nder section 9	02(a), and deemed
Part I—Dividends and Deemed Inclusions From Post-1986 Undistributed Earnings	nd Deemed	Inclusio	ns From Pos	t-1986 Un	distributed Earni	ngs				
1. Name of Foreign Corporation	2. Tax Year End	3. Country of Incorporation	4. Post-1986 Undistributed Earnings (in	5. Opening Balance in	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated	For the second s		8. Dividends and Deemed Inclusions	9. Divide	10. Tax Deemed Paid
(identify DISCs and former DISCs)	(Yr-Mo) (see instructions)		ch	Post-1986 Foreign Income Taxes	(a) Taxes Paid (b) Taxes Deemed Schedule D, Part I– see instructions)	1	(a) Functional	(b) U.S. Dollars	Column 8(a) by Column 4	
Total (Add amounts in column 10. Enter the result here and include on "Totals" line of Schedule B	column 10. F	nter the re	sult here and i	nclude on "	Totals" line of Scher	Part I. co	lumn 3)		•	
Part II—Dividends Paid Out of Pre-1987 Accumulated Profits	aid Out of	Pre-1987	Accumulate	ed Profits						
1. Name of Foreign Corporation (identify DISCs and former	2. Tax Year End (Yr-Mo) (see	3. Country of Incorporation (enter country code from		<ol> <li>Accumulated Profits for Tax Year Indicated (in functional currency computed under</li> </ol>	5. Foreign Taxes Paid and Deemed Paid on Earnings and Profits (E&P) for Tax Year	6. Divide	vidends Paid	7. Divide Column 6(a)	8. Tax Deemed Paid (see instructions)	med Paid uctions)
DISCs)	instructions)	instructions)	_	section 902) (attach schedule)	(in functional currency) (see instructions)	(a) Functional Currency	(b) U.S. Dollars	4 	(a) Functional Currency	(b) U.S. Dollars
Total (Add amounts in column 8b.	column 8b. E	inter the re	sult here and i	nclude on "	Enter the result here and include on "Totals" line of Schedule B,	dule B, Part I, column 3)	nn 3)			
Part III—Deemed Inclusions	clusions Fr	om Pre-1	From Pre-1987 Earnings and Profits	s and Prot	fits				_	
1. Name of Foreign Corporation (identify	2.	Tax Year End	3. Country of Incorporation (enter		4. E&P for Tax Year Indicated (in functional currency	5. Foreign Taxes Paid and Deemed Paid for	6.	Deemed Inclusions	7. Divide Column 6(a)	8. Tax Deemed Paid
DISCs and former DISCs)		(TI-IVID) (See instructions)	country code from instructions)		computed from 0.5. donars, computed under section 964) (attach schedule)		e (a) Functional Currency	(b) U.S. Dollars		(initiality) column 7)
Total (Add amounts in column 8.		iter the res	ult here and inc	clude on "T	Enter the result here and include on "Totals" line of Schedule B,	ule B, Part I, column 3)	n3)		• • •	

8. Tax Deemed Paid (see instructions)           (a) In Functional Intency of Third-tier           (b) U.S. Dollars           Corporation	8. Tax Deemed F (a) In Functional Currency of Third-tier Corporation	7. Divide Column 6(a) by Column 4	nctional currency) (b) of Second-tier Corporation	f (in functional	Corporation     Corporation     Corporation	-see	-	4. Accumulated Profits for Tax Year Indicated (in functional currency— attach schedule)	3. Country of Incorporation (enter country code from instructions)	2. Tax Year End (Yr-Mo) (see instructions)	1. Name of Third-Tier Foreign Corporation and Its Related Second-Tier Foreign Corporation
Part I above.)		Jmn 6(b)	on A. coll	ts in Section	n 8(b) results in Section A. column 6(b).			Paid Out of Pre-1987 Accumulated Profits (Include the colum		-Dividends	Section B-
9. Divide Column 8(a) by Column 4 Column 7 by Column 4	tional <b>9</b> . Cc cond-tier 8( ation Col	8. Dividends Paid (in functional currency) a) of Third-tier Corporation Corporation	8. Dividends F cur (a) of Third-tier Corporation	7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))	raid and Deemed     7.       ear Indicated     Inc.       (b) Taxes Deemed     Iad       Paid (from     (ad       Schedule E. Part I,     5.       column 10)     5.	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated     (a) Taxes Paid     (b) Taxes Deemed Paid (from Schedule E. Part I, column 10)	5. Opening Balance in Post-1986 Foreign Income Taxes (a	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	3. Country of Incorporation (enter country code from instructions)	2. Tax Year End (Yr-Mo) (see instructions)	
+ I ahove 1	h) of Dar	olumn 6	tion A c	ulte in Ser	Imp 10 res	nclude the coli	d Farnings (	by Second-Tier Foreign Corporations	d-Tier Foreign C	by Second	Part II—Tax Deemed Paid by Second-Tier Foreign Corporations
B. Tax Deemed Paid (see instructions)     Functional Currency     of Second-tier     Corporation     (b) U.S. Dollars	8. Tax Deemed P (a) Functional Currency of Second-tier Corporation	7. Divide Column 6(a) by Column 4		d (in functional ∍r <b>(b)</b> of F Corpc	6. Dividends Paid (in functional currency)       (a) of Second-tier       (b) of First-tier       Corporation	5. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (in functional currency— see instructions)		4. Accumulated Profits for Tax Year Indicated (In functional currency— attach schedule)	3. Country of Incorporation (enter country code from instructions)	2. Tax Year End (Yr-Mo) (see instructions)	1. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation
(b).)	Part I, column 6(b).)	-	chedule C,	sults in Sc	umn 8(b) results in Schedule		ted Profits (In	Paid Out of Pre-1987 Accumulated Profits (Include the colu		Section B—Dividends	Section I
9. Divide Column B(a) by Column 4 Column 9)		8. Dividends Paid (in functional currency) 3) of Second-tier (b) of First-tier Corporation Corporation	8. Dividends P curr (a) of Second-tier Corporation			<ul> <li>6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated</li> <li>(a) Taxes Paid Paid (see Instructions</li> </ul>	5. Opening Balance in Post-1986 Foreign Income Taxes (a	4. Post-1986 5 Undistributed Earnings (in functional currency-atirach Post- schedule) Inc	3. Country of Incorporation (enter country code from instructions)	2. Tax Year End (Yr-Mo) (see instructions)	1. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation
ר 6(b).)	Part I, column 6(b)		1 Schedule C,	10 results in	column	gs (Include the	outed Earning	Paid by First-Tier Foreign Corporations Section A—Dividends Paid Out of Post-1986 Undistributed Earnings (Include the	er Foreign Corp nds Paid Out of F	<u>y</u> First-Ti	Part I—Tax Deemed Paid by First-Tier Foreign Corporations Section A—Dividends Paid Out of Post-1986

Part I – Tax Deemed Paid by Third-Tier Foreign Corporations (Include the column 10 results in Schedule D, Part II, Section A, column 40, Section A, colum	e 10. Tax Deemed Paid (multiply column 7 by column 9)	9. Divide Column 8(a) by Column 4	ds Paid (in currency) Fifth-tier CFC	above.) 8. Dividends Paid (in functional currency) (a) Of Sixth-tier CFC CFC CFC CFC	column 6(b) of Part II above.)         3ar       7. Post-1986       function         Taxes (add       Sixth-tic         columns 5 and 6)       Sixth-tic         Columns 5 and 6)       Sixth-tic		mn 10 results in c 6. Foreign Taxes Paid For Tax Year Indicated	Lude the colu 5. Opening Balance in Post-1986 Foreign Income Taxes	Corporations (Inc 4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	h-Tier Foreign ( 3. Country of Incorporation (enter country code from instructions)	aid by Fift 2. Tax Year End (Yr-Mo) (see instructions)	Part III—Tax Deemed Paid by Fifth-Tier Foreign Corporations (Include the column 10 results in End Corporation and Its Related See instructions)       2. Tax Year Seat Seate incorporation (Infunctional Corporation and Its Related See instructions)       5. Opening Seatence in Seatence in Paid For Tax Year Schedule)       6. Foreign Tax Foreign Income Instructions)         Fifth-Tier Foreign Corporation       2. Tax Year Incorporation (Infunctional Country of End Seatence in Incorporation Seatence in Instructions)       0. Sountry code from Schedule)       0. Sountry Seatence Instructions)       0. Foreign Tax Paid For Tax Year Indicated In
I Schedule D, Part II, Section A, column 6(b).         and Deemed       7. Post-1986       8. Dividends Paid (in functional currency)       0. Divide functional currency)         Taxes Deemed       Taxes (add       (a) OF       (b) OF       8(a) by         Taxes Deemed       columns 5. 6(a),       Fourth-tier       Third-tier       Column 4         column 10       and 6(b)       CFC       CFC       Column 4         column 10       and 6(b)       CFC       Column 4	e <b>10.</b> Tax Deemed n Paid (multiply column 7 by 4 column 9)		ds Paid (in currency) Fourth-tier CFC		6(b) of 7. Post Foreign I Taxes columns and 6	and Indic	6. Foreign Taxes P Paid for Tax Yr (a) Taxes Paid			th-Tier Foreign 3. Country of Incorporation (enter country code from instructions)	2. Tax Year End (Yr-Mo) (See instructions)	Part II—Tax Deemed Part II—Tax Deemed Part II—Tax Deemed Part 1. Name of Fifth-Tier Foreign Corporation Fourth-Tier Foreign Corporation
Schedule D, Part II, Section A, column 6(b).       and Deemed     7. Post-1986     8. Dividends Paid (in g. Divide functional currency)       Indicated     Foreign Income Taxes (add Columns 5, 6(a), and 6(b))     9. Divide functional currency)       Taxes Deemed     columns 5, 6(a), and 6(b))     60 Of Fourth-tier     (b) Of CFC											1	
	e <b>10.</b> Tax Deemed Paid (multiply column 7 by 4 column 9)		COlumn ds Paid (in currency) (b) Of Third-tier CFC		D, Part II, Se 7. Post-1986 Foreign Income Taxes (add columns 5, 6(a), and 6(b))		6. Foreign Taxes P Paid for Tax V (a) Taxes Paid	5. Opening Balance in Post-1986 Foreign Income Taxes	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	I-Tier Foreign C     3. Country of     Incorporation (enter     country code from     instructions)	<b>id by Third</b> 2. Tax Year End (Yr-Mo) (See instructions)	Part I—Tax Deemed Pai 1. Name of Fourth-Tier Foreign Corporation and Its Related Third-Tier Foreign Corporation

ote: The Schedule F	т 	п	D	C	> 	B	A	1. Name of Fo Possession (Use ¿	Schedule F Gr Br
Totals (add lines A through F)* ► * Note: The Schedule F totals are not carried over to								1. Name of Foreign Country or U.S. Possession (Use a separate line for each.)	Gross Income al Branches
Totals (add lines A through F)* ► * Note: The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in			n					2. Gross Income	Gross Income and Definitely Allocable Deductions for Foreign Branches
e totals were already included in		0						3. Definitely Allocable Deductions	eductions for Foreign
Total (add lines A through E). Enter here and on Schedule B, Part II, line 3		E Other Reductions of Taxes—Attach schedule(s)			C Enter appropriate portion of Schedule C (Form 5713), line 2b. Important: Enter only "specifically attributable taxes" here.	_	B Reduction of Oil and Gas Extraction Taxes—Enter amount from Schedule I, Part II, line 6	A Reduction of Taxes Under Section 901(e)—Attach separate schedule	Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid



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(Rev.
12-2003)

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

Part I—Research and Development Deductions	ctions			P				
			(a) Sales Method	C		(b) Gross Income Metho	(b) Gross Income Method—Check method used:	
	Product line #1 (SIC Code:	C Code: )*	Product line #2 (SIC Code:	*	(v) Total R&D	Option 1	(See page 9 of Option 2 instructions.)	(c) Lotal R&D Deductions Not
	(i) Gross Sales	(ii) R&D Deductions	(iii) Gross Sales	(iv) R&D Deductions	Deductions Under Sales Method (add columns (ii) and (iv))	(vi) Gross Income	(vii) Total R&D Deductions Under Gross Income Method	Definitely Allocable (enter all amounts from column (a)(v)
1 Totals (see page 9 of instructions)					5			or all amounts from column (b)(vii))
2 Total to be apportioned								
3 Apportionment among statutory groupings:								
a General limitation income								
<b>b</b> Passive income		2						
c High withholding tax interest								
d Financial services income								
e Shipping income								
f Certain dividends from each 10/50 PFIC*								
g Certain dividends from 10/50 corporations								
h Taxable income attributable to foreign trade income								
i Section 901(i) income*								
j Income re-sourced by treaty*								
4 Total foreign (add lines 3a through 3j)								

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

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			Printed on recycled paper	Printed	<ul> <li>4 International provided interview of the provided interv</li></ul>
					I Income re-sourced by treaty*
					k Section 901(j) income*
					j Dividends from a DISC or former DISC
					i Certain distributions from a FSC or former FSC
					h Taxable income attributable to foreign trade income
					g Certain dividends from 10/50 corporations
					f Certain dividends from each 10/50 PFIC*
					e Shipping income
					d Financial services income
					c High withholding tax interest
					b Passive income
				C	a General limitation income
					3 Apportionment among statutory groupings:
					2 Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)
corresponding Schedule A.					d Assets excluded from apportionment formula
from lines 3a through 3l below in column 10 of the					c Other specific allocations under Temp. Regs. 1.861-10T
(b)(iv), Part II; and column (c), Part II). Enter each amount					<ul> <li>b Amounts specifically allocable under Temp. Regs.</li> <li>1.861-10T(e)</li> </ul>
amounts from column (c), Part I; columns (b)(iii) and		S			1a Totals (see page 9 of instructions)
(d) Totals (add the corresponding	Definitely Allocable	(iii) Nonfinancial Corporations Corporations	(ii) Financial Corporations	(i) Nonfinancial Corporations	
	(c) All Other	(b) Interest Deductions	Tax book value	(a) Average Value of Assets—Check method used:	
				Deductions	Part II—Interest Deductions, All Other Deductions, and Total Deductions
			inued)	nitely Allocable (cont	Schedule H Apportionment of Deductions Not Definitely Allocable (continued)
Page 8					Form 1118 (Rev. 12-2003)

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(Rev. 12-2003)	Schedule J (Form 1118) (Rev. 12-2003)	Schedul			Cat. No. 10309U	Cat. No			uctions.	Important: See Computer-Generated Schedule J in instructions	* Important: See Comp
Ĺ										Subtotal—Combine lines 6 through 7i	8 Subtotal—Com
	ĺ										i Other Income*
		ļ								Certain dividends from 10/50 corporations	
										Certain distributions from a FSC or former FSC	
										Taxable income attributable to foreign trade income	<b>a</b> Taxable income at
				( )						Dividends from a DISC or former DISC	f Dividends from
					()					ne	e Shipping income
						()				ces income	d Financial services income
							()			ng tax interest	c High withholding tax interest
								()		Ø	<b>b</b> Passive income
										ion income	a General limitation income
					_	_	-			Recharacterization of separate limitation income:	7 Recharacterizat
										Subtotal—Subtract line 5 from line 3.	
										Recapture of overall foreign losses	5 Recapture of ov
										losses	
										Subtotal—Combine lines 1 through 2j.	
			()				()	()			j Other Income*
		)	()	()	()	)	()	()	)	Certain dividends from 10/50 corporations (	i Certain dividend
		-	()				()	()	)	Certain distributions from a FSC or former FSC (	h Certain distribu
		()					()	()	)	Taxable income attributable to foreign trade income	g Taxable income at
			()				()		)	Dividends from a DISC or former DISC	f Dividends from
							()		)	ne	e Shipping income
							()	()		ces income	d Financial services income
						$\hat{}$			)	ng tax interest	c High withholding tax interest
							()			e	<b>b</b> Passive income
				)		)	()	(		ion income	a General limitation income
									es:	Allocation of current year separate limitation losses:	2 Allocation of cu
										Income or (loss) before adjustments (see instructions).	1 Income or (loss instructions).
(x) Other income*	Certain dividends from 10/50 corporations	Certain distributions from a FSC or former FSC	Taxable income attributable to foreign trade income	(V) Dividends from a DISC or former DISC	(v) Shipping income	(iv) Financial services income	(iii) High withholding tax interest	<b>(ii)</b> Passive income	(i) General limitation income		
	ſiw	ictions.)	6	nitation Fractions	of Limitatic	lumerators	etermining N	osses) in De	ome or (Lo	Part Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Lin	Part   Adjustme
umber	Employer identification number	Employer									Name of corporation
			⁻ orm 1118.	Instructions for Form 1118		ct Notice, s	Reduction A	Paperwork	1118. For	Attach to Form 1118. For Paperwork Reduction Act Notice, see the	Internal Revenue Service
			, 20	, and ending		, 20	beginning	or other tax year beginning -	, or oth	For calendar year 20	,
OMB No. 1545-0122	OMB N			Se	Balance	Account	<b>Uverall Foreign Loss Account Balances</b>	all Forei	Uvera		(Rev. December 2003)
		s, and	icterization Balances, and	rization	naracte	End Rec	ns, year-	Fractio	nitation	Numerators of Lin	(Form 1118)
		nining	r Detern	jories fo	s) Catec	me (Los	tion Inco	Limitat	eparate	Adjustments to Separate Limitation Income (Loss) Categories for Determining	Schedule J

Par	= 1	10	9		
Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacter	Numerator of Limitation Fraction—Subtract line 10 from line 9. Enter each result here and on Part II, line 6, of corresponding Schedule B.	10 Allocation of current year U.S. source losses (see instructions)	9 Subtotal—Enter amounts from Part I, line 8		
ite Limitati				(i) General limitation income	
on Income				(ii) Passive income	
e That Must				(iii) (iv) High withholding services tax interest income	
Be Recha					
racterized				(v) Shipping income	
				(vi) Dividends from a DISC or former DISC	
				(vii) Taxable income attributable to foreign trade income	
				(viii) Certain distributions from a FSC or former FSC	
				(ix) Certain dividends from 10/50 corporations	
				(X) Other income*	
			10	0	

	4	3	2	<b>–</b>		Part	<u> </u>	<u>-</u> .	<b>h</b>	g	f	e S	d F	c H	Ч d	a (
Compart waar rapportung (from Dout   ling F)	Subtotal—Combine lines 1 through 3	Current year reductions (other than recapture)	Current year additions	Beginning balance	Compl	Part III Overall Foreign Loss Account Balances (section 904(f)(1))	Other income*	Certain dividends from 10/50 corporations	h Certain distributions from a FSC or former FSC	income attributable to roreign trade	Dividends from a DISC or former DISC	Shipping income	Financial services income	High withholding tax interest	<b>b</b> Passive income	a General limitation income
50000+	ombine lin	reductions	additions	alance	ete for ea	ll Foreign	Ф <u>*</u>	ends from	utions from	me attribui	om a DISC	ome	vices inco	ding tax in	me	ation incor
from Dout	es 1 throu	s (other that			ach separ	Loss Ac		10/50 cor	a FSC or fo	table to to	or former		me	terest		ne
	gh 3	an recapture			Complete for each separate limitation income category	count Bal		porations	ormer FSC	reign trade	DISC					
		) (			on inco	ances										
		_			me cate	(sectio									,,,,,,	
					egory	n 904(f)(1)										
						<u> </u>										
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		) (														
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6 Ending balance—Subtract line 5 from line 4.
* Important: See Computer-Generated Schedule J in instructions.

5

Current year recapture (from Part I, line 5)

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

See separate instructions.

OMB No. 1545-0704 Attachment Sequence No. 121 File In Duplicate (see When and Where

(Rev. December 2004)	See separat	e instructio	ons.		(see When and Whe
Department of the Treasury	Information furnished for the foreign corporation'	s annual ac	counting period (tax y		To File on page 1 of
Internal Revenue Service	section 898) (see instructions) beginning	, 20	, and ending	, 20	the instructions)
Name of person filing this	s return	A Io	dentifying number		

Name of person ming this return		A Identity				
Number, street, and room or suite no. (or P.O. box	number if mail is not delivered to street address)	B Category box(es)):	y of filer (See page 1 of the 1	instructions.		licable
City or town, state, and ZIP code			e total percentage of the form and at the end of its annual a	0		0
Filer's tax year beginning	, 20 , and ending	·	, 20			
D Person(s) on whose behalf this informatio						
(1) Name	(2) Address	(3) Identifying number		(4) Check applicable box(es)		
(I) Name	(2) Address			Shareholder	Officer	Director

### Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.

1a	Name and address of forei	gn corporation				<b>b</b> Employer ic	lentification number, if any
						c Country un	der whose laws incorporated
d	Date of incorporation	e Principal place of business	f Principal busine code num		<b>g</b> Principal busir	ness activity	h Functional currency
2	Provide the following inform	nation for the foreign corporation's	s accounting period	stated above.	1		
а		fying number of branch office or ag	gent (if any) in	<b>b</b> If a U.S. i	ncome tax return	was filed, enter:	
	the United States	(i) Taxable income c			able income or (los	ss)	(ii) U.S. income tax paid (after all credits)
c	Name and address of forei country of incorporation	gn corporation's statutory or resid	ent agent in	person (o	r persons) with cu	stody of the bo	partment, if applicable) of oks and records of the foreign s and records, if different

### Schedule A Stock of the Foreign Corporation Part I—All Classes of Stock

	(b) Number of shares issued	ued and outstanding
(a) Description of each class of stock	<i>(i)</i> Beginning of annual accounting period	<i>(ii)</i> End of annual accounting period

### Part II—Additional Information for Preferred Stock

(To be completed only by Category 1 filers for foreign personal holding companies.) (a) Description of each class of Preferred stock (d) Indicate whether the (b) Par value in (Note: This description should match the corresponding description entered in Part I, column (a).) (c) Rate of dividend stock is cumulative or functional currency noncumulative

For Paperwork Reduction Act Notice, see page 13 of the instructions.

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Schedule B U.S. Shareholders	of Foreign Corporation (See page 4 of t	he instruction	IS.)	
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder (Note: This description should match the corresponding description entered in Schedule A, Part I, column (a).)	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<u> </u>				
				-
				-
				1

Schedule C Income Statement (See page 5 of the instructions.)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	С	Subtract line 1b from line 1a	1c		
Φ	2	Cost of goods sold	2		
Income	3	Gross profit (subtract line 2 from line 1c)	3		
ğ	4	Dividends	4		
	5	Interest.	5		
	6	Gross rents, royalties, and license fees	6		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9		
	10	Compensation not deducted elsewhere	10		
	11	Rents, royalties, and license fees	11		
ns	12	Interest.	12		
Deductions	13	Depreciation not deducted elsewhere	13		
	14	Depletion	14		
ed	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15		
Δ	16	Other deductions (attach schedule—exclude provision for income, war profits,			
		and excess profits taxes)	16		
	17	Total deductions (add lines 10 through 16)	17		
	18	Net income or (loss) before extraordinary items, prior period adjustments, and			
Income		the provision for income, war profits, and excess profits taxes (subtract line			
00		17 from line 9)	18		
ĭ	19	Extraordinary items and prior period adjustments (see instructions)	19		
Net	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
Z					
	21	Current year net income or (loss) per books (combine lines 18 through 20) .	21		

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Scl	nedule E	Income, War Profits, and Excess Profits	<b>Taxes Paid or Acc</b>	crued (See page 5	of instructions.)
				Amount of tax	
		(a) Name of country or U.S. possession	<b>(b)</b> In foreign currency	<b>(c)</b> Conversion rate	<b>(d)</b> In U.S. dollars
1	U.S.				
2					
3					
4					
5					
6					
7					
8	Total				

### Schedule F **Balance Sheet**

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

	Assets		(a) Beginning of annual accounting period	<b>(b)</b> End of annual accounting period
1	Cash	1		•••
2a	Trade notes and accounts receivable	2a		
b	Less allowance for bad debts	2b	( )	( )
3		3		
4	Other current assets (attach schedule)	4		
5	Loans to shareholders and other related persons	5		
6	Investment in subsidiaries (attach schedule)	6		
7	Other investments (attach schedule)	7		
, 8a	Buildings and other depreciable assets	8a		
b	Less accumulated depreciation	8b	( )	( )
9a	Depletable assets	9a		· · · ·
b	Less accumulated depletion	9b	( )	( )
10	Land (net of any amortization)	10		, , , , , , , , , , , , , , , , , , ,
11	Intangible assets:			
 а		11a		
b	Organization costs	11b		
c		11c		
d		11d	( )	( )
12	Other assets (attach schedule)	12		, , , , , , , , , , , , , , , , , , ,
12				
13	Total assets	13		
	Liabilities and Shareholders' Equity			
14		14		
14	Accounts payable	15		
16	Loans from shareholders and other related persons	16		
17	Other liabilities (attach schedule)	17		
18	Capital stock:			
ю а		18a		
a b		18b		
	Paid-in or capital surplus (attach reconciliation).	19		
19 20		20		
20 21	Retained earnings	21	( )	( )
				× /
22	Total liabilities and shareholders' equity	22		

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1	During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly partnership?	, in any f	oreign	
	If "Yes," see page 5 of the instructions for required attachment.		_	
2	During the tax year, did the foreign corporation own an interest in any trust?			
3	During the tax year, did the foreign corporation own any foreign entities that were disregarded as e from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?			
	If "Yes," attach Form 8858 for each entity.		· · L	
	hedule H Current Earnings and Profits (See page 5 of the instructions.) Portant: Enter the amounts on lines 1 through 5c in functional currency.			
1	Current year net income or (loss) per foreign books of account	1		
2	Net adjustments made to line 1 to determine current			
	earnings and profits according to U.S. financial and tax Net Net			
	accounting standards (see instructions): Additions Subtractions			
а	Capital gains or losses			
b	Depreciation and amortization	_		
С	Depletion	_		
d	Investment or incentive allowance	-		
е	Charges to statutory reserves.	-		
f	Inventory adjustments			
g h	Taxes			
3				
4				
5a	Current earnings and profits (line 1 plus line 3 minus line 4).	5a		
b				
с	Combine lines 5a and 5b	5c		
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as			
	defined in section 989(b) and the related regulations (see instructions))	5d		
Sc	Enter exchange rate used for line 5d ► hedule I Summary of Shareholder's Income From Foreign Corporation (See page 5 of i	instructio	ns)	
00	outliniary of onarcholder 3 meetine from Foreign oorporation (occ page 3 of		113.)	
1	Subpart F income (line 40b, Worksheet A in the instructions)	1		
'				
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2		
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet			
	C in the instructions).	3		
4	Previously excluded export trade income withdrawn from investment in export trade assets (line			
	7b, Worksheet D in the instructions)	4		
_		5		
5	Factoring income	5		
6	Total of lines 1 through 5. Enter here and an your income tay return. See name 6 of instructions	6		
6	Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions			
7	Dividends received (translated at spot rate on payment date under section 989(b)(1))	7		
'				
8	Exchange gain or (loss) on a distribution of previously taxed income.	8		
• D	Vas any income of the foreign corporation blocked?		🗆	s No ] □ ] □
II UI	e answer to either question is res, attach an explanation.		471 (Pov	10.0004

Form **5471** (Rev. 12-2004)

Yes No

SCHEDULE J (Form 5471) (Rev. December 2004) Department of the Treasury	Accur	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	and Profits (E& gn Corporation	i a		OMB No. 1545-0704
Name of person filing Form 5471					Identifying number	
Name of foreign corporation						
Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section	(c) Previou (section () Earnings Invested	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances) Invested (ii) Earnings Invested (iii) Subpar	Istructions) Iances)	(d) Total Section 964(a) E&P (combine columns
1 Balance at beginning of year						
2a Current year E&P						
<b>b</b> Current year deficit in E&P						
3 Total current and accumulated						
plus line 2a <b>or</b> line 1 minus line 2b)						
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year						
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
<b>6a</b> Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
<b>b</b> Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)						
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)						
For Paperwork Reduction Act Notice, see the Instructions for Form 5471.	nstructions for Form 54	71. Printed on recycled paper	Cat. No. 21111K Incled paper	×	Schedule J	Schedule J (Form 5471) (Rev. 12-2004

### SCHEDULE M (Form 5471) (Rev. December 2004)

Department of the Treasury Internal Revenue Service Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons

OMB No. 1545-0704

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

Identifying number

Name of person filing Form 5471

### Name of foreign corporation

**Important:** Complete a **separate** Schedule *M* for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See page 10 of the instructions.

<u></u>	ter the relevant functional current		(c) Any domestic	(d) Any other foreign	(e) 10% or more U.S.	(f) 10% or more U.S.
	(a) Transactions of foreign corporation	<b>(b)</b> U.S. person filing this return	corporation or partnership controlled by U.S. person filing this return	corporation or partnership controlled by U.S. person filing this return	shareholder of controlled foreign corporation (other than the U.S. person filing this return)	
1	Sales of stock in trade (inventory)					
2	Sales of property rights (patents, trademarks, etc.)					
3	Compensation received for tech- nical, managerial, engineering, construction, or like services					
4	Commissions received					
5	Rents, royalties, and license fees received					
6	Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income).					
7	Interest received					
8	Premiums received for insur- ance or reinsurance					
9	Add lines 1 through 8.					
10	Purchases of stock in trade (inventory)					
11	Purchases of tangible property other than stock in trade .					
12	Purchases of property rights (patents, trademarks, etc.)					
13	Compensation paid for tech- nical, managerial, engineering, construction, or like services.					
14	Commissions paid					
15	Rents, royalties, and license fees paid					
16	Dividends paid					
	Interest paid					
	Add lines 10 through 17					
19	Amounts borrowed (enter the maximum loan balance during the year) — see instructions .					
20	Amounts loaned (enter the maximum loan balance during the year) — see instructions					

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

Internal Re			1		
	Name of entity	EIN ►			
Type or Print	Number, street, and room or suite no. If a P.O. box, see instructions.				
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country.				

- **1** Type of election (see instructions):
- **a** Initial classification by a newly-formed entity.
- **b** Change in current classification.
- 2 Form of entity (see instructions):
- **a** A domestic eligible entity electing to be classified as an association taxable as a corporation.
- **b** A domestic eligible entity electing to be classified as a partnership.
- c 🗌 A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
- **d** A foreign eligible entity electing to be classified as an association taxable as a corporation.
- $\mathbf{e}$   $\Box$  A foreign eligible entity electing to be classified as a partnership.
- f  $\Box$  A foreign eligible entity with a single owner electing to be disregarded as a separate entity.
- 3 Disregarded entity information (see instructions):
- a Name of owner **>** .....
- b Identifying number of owner ►
   c Country of organization of entity electing to be disregarded (if foreign) ►

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

6 That person's telephone number

### Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this consent statement, and to the best of my (our) knowledge and belief, it is true, correct, and complete. If I am an officer, manager, or member signing for all members of the entity, I further declare that I am authorized to execute this consent statement on their behalf.

Signature(s)	Date	Title

Internal Re			1		
	Name of entity	EIN ►			
Type or Print	Number, street, and room or suite no. If a P.O. box, see instructions.				
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country.				

- **1** Type of election (see instructions):
- **a** Initial classification by a newly-formed entity.
- **b** Change in current classification.
- 2 Form of entity (see instructions):
- **a** A domestic eligible entity electing to be classified as an association taxable as a corporation.
- **b** A domestic eligible entity electing to be classified as a partnership.
- c 🗌 A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
- **d** A foreign eligible entity electing to be classified as an association taxable as a corporation.
- $\mathbf{e}$   $\Box$  A foreign eligible entity electing to be classified as a partnership.
- f  $\Box$  A foreign eligible entity with a single owner electing to be disregarded as a separate entity.
- 3 Disregarded entity information (see instructions):
- a Name of owner **>** .....
- b Identifying number of owner ►
   c Country of organization of entity electing to be disregarded (if foreign) ►

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

6 That person's telephone number

### Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this consent statement, and to the best of my (our) knowledge and belief, it is true, correct, and complete. If I am an officer, manager, or member signing for all members of the entity, I further declare that I am authorized to execute this consent statement on their behalf.

Signature(s)	Date	Title

Internal Re			i							
	Name of entity	EIN ►								
Type or Print	Number, street, and room or suite no. If a P.O. box, see instructions.									
FIIIK	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country.									

- **1** Type of election (see instructions):
- **a** Initial classification by a newly-formed entity.
- **b** Change in current classification.
- 2 Form of entity (see instructions):
- **a** A domestic eligible entity electing to be classified as an association taxable as a corporation.
- **b** A domestic eligible entity electing to be classified as a partnership.
- c 🗌 A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
- **d** A foreign eligible entity electing to be classified as an association taxable as a corporation.
- $\mathbf{e}$   $\Box$  A foreign eligible entity electing to be classified as a partnership.
- f  $\Box$  A foreign eligible entity with a single owner electing to be disregarded as a separate entity.
- 3 Disregarded entity information (see instructions):
- a Name of owner **>** .....
- b Identifying number of owner ►
   c Country of organization of entity electing to be disregarded (if foreign) ►

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

6 That person's telephone number

#### Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this consent statement, and to the best of my (our) knowledge and belief, it is true, correct, and complete. If I am an officer, manager, or member signing for all members of the entity, I further declare that I am authorized to execute this consent statement on their behalf.

Signature(s)	Date	Title

Internal Re			i							
	Name of entity	EIN ►								
Type or Print	Number, street, and room or suite no. If a P.O. box, see instructions.									
FIIIK	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country.									

- **1** Type of election (see instructions):
- **a** Initial classification by a newly-formed entity.
- **b** Change in current classification.
- 2 Form of entity (see instructions):
- **a** A domestic eligible entity electing to be classified as an association taxable as a corporation.
- **b** A domestic eligible entity electing to be classified as a partnership.
- c 🗌 A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
- **d** A foreign eligible entity electing to be classified as an association taxable as a corporation.
- $\mathbf{e}$   $\Box$  A foreign eligible entity electing to be classified as a partnership.
- f  $\Box$  A foreign eligible entity with a single owner electing to be disregarded as a separate entity.
- 3 Disregarded entity information (see instructions):
- a Name of owner **>** .....
- b Identifying number of owner ►
   c Country of organization of entity electing to be disregarded (if foreign) ►

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

6 That person's telephone number

#### Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this consent statement, and to the best of my (our) knowledge and belief, it is true, correct, and complete. If I am an officer, manager, or member signing for all members of the entity, I further declare that I am authorized to execute this consent statement on their behalf.

Signature(s)	Date	Title



(December 2004)

# Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

See separate instructions.

Department of the Treasury Internal Revenue Service Instructions) beginning , 20 , and ending , 20 OMB No. 1545-XXXX

Attachment Sequence No. **140** 

Filer's identifying number

Name of person filing this return

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

City or town, state, and ZIP code

1a	Name and address of foreign disregarded entity	b	U.S. identifying number, if any				
с	Country(ies) under whose laws organized and entity type unc	e	Effective date as foreign disregarded entity				
f	If benefits under a U.S. tax treaty were claimed with respect to income of the foreign disregarded entity, enter the treaty and article number	g Country in whic business activit		h Principal business activity	i	Functional currency	
2	Provide the following information for the foreign disregarded						
а	Name, address, and identifying number of branch office or a the United States	cor	tment, if applicable) of ds of the foreign disregarded ords, if different				
3	For the tax owner of the foreign disregarded entity (if different	nt from the filer) prov	ide the following:				
а	Name and address	b Annual account return (see instr	ing period covered by the uctions)	с	U.S. identifying number, if any		
			d Country under v	whose laws organized	e Functional currency		
4	For the <b>direct owner</b> of the foreign disregarded entity (if diffe	erent from the tax ow	ner) provide the follo	owing:			
а	Name and address		<b>b</b> Country under v	whose laws organized	c	U.S. identifying number, if any	
					d	Functional currency	

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

#### Schedule C Income Statement (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box . . . .

			Functional Currency	U.S. Dollars
<b>1</b> G	ross receipts or sales (net of returns and allowances)	1		
	ost of goods sold	-		
<b>3</b> G	ross profit (subtract line 2 from line 1)	3		
<b>4</b> O	ther income	4		
	otal income (add lines 3 and 4)			
	otal deductions			
	ther adjustments			
	et income (loss) per books			

For Paperwork Reduction Act Notice, see the separate instructions.

Form	8858 (12-2004)				Page <b>2</b>
Sc	hedule C-1 Section 987 Gain or Loss Information				
			(a) Amount stated in functional currency of foreign disregarded entity	(t) Amount functional of rec	stated in currency
1	Remittances from the foreign disregarded entity	1			
2	Section 987 gain (loss) of recipient	2			
				Yes	No
3	Were all remittances from the foreign disregarded entity treated as made to the dir	ect o	wner?		
4	Did the tax owner change its method of accounting for section 987 gain or liremittances from the foreign disregarded entity during the tax year?				
Sc	hedule F Balance Sheet				
	ortant: Report all amounts in U.S. dollars computed in functional currenc ordance with U.S. GAAP. See instructions for an exception for foreign disreg				
	· ·		(a)	(k	

	Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period					
1	Cash and other current assets	1							
2	Other assets	2							
3	Total assets	3							
	Liabilities and Owner's Equity								
4	Liabilities.	4							
5	Owner's equity	5							
6	Total liabilities and owner's equity	6							
Sc	Schedule G Other Information								

			Yes	No
1	During the tax year, did the foreign disregarded entity own an interest in any trust?			
2	During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly in any foreign partnership?			
3	Answer the following question only if the foreign disregarded entity made its election to be treated a disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock of debt of the foreign disregarded entity as a result of the election?	or		
4	Answer the following question only if the foreign disregarded entity is owned directly or indirectly by domestic corporation and the foreign disregarded entity incurred a net operating loss for the tax year: the foreign disregarded entity a separate unit as defined in Regulations sections 1.1503-2(c)(3) and (4) (If yes, see the instructions)	ls		
5	Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch?	id ed		
Sc	hedule H Current Earnings and Profits or Taxable Income (see instructions)			
Imp	ortant: Enter the amounts on lines 1 through 6 in functional currency.			
4	Current year net income or (loss) per foreign books of account	1		

	_		0050
	Enter exchange rate used for line 7 ►		
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)) .	7	
6	Combine lines 4 and 5	0	
		6	
	DASTM gain or loss (if applicable)	5	
4	Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 minus line 3).	4	
3	Total net subtractions	0	
		3	
2	Total net additions	2	
		•	

Form 8858 (12-2004)

(December 2004)

## Information Return of U.S. Persons With **Respect To Foreign Disregarded Entities**

See separate instructions.

Information furnished for the foreign disregarded entity's annual accounting period (see Department of the Treasury instructions) beginning , 20 Internal Revenue Service

OMB No. 1545-XXXX

Attachment Sequence No. 140

Name of person filing this return

20 and ending

Filer's identifying number

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

City or town, state, and ZIP code

and ending Filer's tax year beginning 20 20 Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated. 1a Name and address of foreign disregarded entity **b** U.S. identifying number, if any c Country(ies) under whose laws organized and entity type under local tax law d Date(s) of organization Effective date as foreign е disregarded entity If benefits under a U.S. tax treaty were claimed with respect to f Country in which principal h Principal business Functional currency g income of the foreign disregarded entity, enter the treaty and article business activity is conducted activity number Provide the following information for the foreign disregarded entity's accounting period stated above. Name, address, and identifying number of branch office or agent (if any) in а b Name and address (including corporate department, if applicable) of

the United States

person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different

For the tax owner of the foreign disregarded entity (if different from the filer) provide the following: a Name and address c U.S. identifying number, if any b Annual accounting period covered by the return (see instructions) d Country under whose laws organized Functional currency е For the direct owner of the foreign disregarded entity (if different from the tax owner) provide the following: a Name and address Country under whose laws organized c U.S. identifying number, if any d Functional currency

Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in 5 the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

#### Schedule C **Income Statement** (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box . . . .

													Functional Currency	U.S. Dollars
1 Gross receipts or	sales (net of ret	urns a	nd	allo	wa	nce	s)					1		
2 Cost of goods so														
3 Gross profit (subt	ract line 2 from I	ine 1)										3		
4 Other income .														
5 Total income (add														
6 Total deductions														
7 Other adjustments														
8 Net income (loss)														

For Paperwork Reduction Act Notice, see the separate instructions.

Form	8858 (12-2004)					Page <b>2</b>
Sc	hedule C-1 Section 987 Gain or Loss Information					
			(a) Amount stated in functional currency of foreign disregarded er		<b>(b</b> Amount s functional of rec	stated in currency
1	Remittances from the foreign disregarded entity	1				
2	Section 987 gain (loss) of recipient	2				
					Yes	No
3	Were all remittances from the foreign disregarded entity treated as made to the dire	ect ov	vner?	L		
4			vith respect to			
	hedule F Balance Sheet					
	<b>portant:</b> Report all amounts in U.S. dollars computed in functional currenc ordance with U.S. GAAP. See instructions for an exception for foreign disreg					
	Assets		(a) Beginning of annu accounting perior		(b) End of accountir	annual
1	Cash and other current assets	1		_		
2	Other assets	2		+		
3	Total assets	3				
	Liabilities and Owner's Equity					
4	Liabilities	4		T		
4 5		5		-		
6	Total liabilities and owner's equity	6		+		
Sc	hedule G Other Information	-				
					Yes	No
1	During the tax year, did the foreign disregarded entity own an interest in any trust?					
2	During the tax year, did the foreign disregarded entity own at least a 10% interest,	direc	tly or indirectly,			
	in any foreign partnership?			L		
3						
Answer the following question only if the foreign disregarded entity is owned directly or indirectly by a domestic corporation and the foreign disregarded entity incurred a net operating loss for the tax year: Is the foreign disregarded entity a separate unit as defined in Regulations sections 1.1503-2(c)(3) and (4)? (If yes, see the instructions)						
5	Answer the following question only if the tax owner of the foreign disregarded entity is corporation (CFC): Were there any intracompany transactions between the foreign dist the CFC or any other branch of the CFC during the tax year, in which the foreign disr as a manufacturing, selling, or purchasing branch?	srega egarc	rded entity and led entity acted			
	hedule H Current Earnings and Profits or Taxable Income (see instruct					
Imp	oortant: Enter the amounts on lines 1 through 6 in functional currency.					
1	Current year net income or (loss) per foreign books of account			_		
2	Total net additions			_		
3	Total net subtractions			-		
4	Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2			_		
5	DASTM gain or loss (if applicable)		–			
6 7	Combine lines 4 and 5		· · · · ⊢	+		
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated a exchange rate determined under section 989(b) and the related regulations (see instenter exchange rate used for line 7 ►			,		
	Printed on recycled paper			For	m <b>8858</b>	(12-2004)

For		Information Return Respect To Foreig	n Disregarde		OMB No. 1545-XXXX	
	cember 2004) artment of the Treasury	Information furnished for the foreign disregard	arate instructions. ed entity's annual ac	counting period (see	Attachment	
Inte	rnal Revenue Service	instructions) beginning , 2	0 , and ending	, 20	Sequence No. 140	
Nar	me of person filing this	s return			Filer's identifying number	
Nui	mber, street, and room	n or suite no. (or P.O. box number if mail is not deliver	ed to street address)			
City	y or town, state, and Z	ZIP code				
File	r's tax year beginning	, 20 , and	ending	, 20		
Im		all applicable lines and schedules. All S. dollars unless otherwise indicated.	information <b>mus</b>	s <b>t</b> be in English. All ar	mounts <b>must</b> be stated	
1a	Name and address o	of foreign disregarded entity		0.5-	<b>b</b> U.S. identifying number, if any	
с	Country(ies) under w	hose laws organized and entity type under local tax la	w C	d Date(s) of organization	e Effective date as foreign disregarded entity	
f			in which principal activity is conducted	h Principal business activity	i Functional currency	
2	Provide the following	information for the foreign disregarded entity's account	nting period stated abo	ve.		
а	<ul> <li>a Name, address, and identifying number of branch office or agent (if any) in the United States</li> <li>b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the foreign disregarder entity, and the location of such books and records, if different</li> </ul>					
3	For the tax owner o	f the foreign disregarded entity (if different from the file	er) provide the following:	:		
a	Name and address		<b>b</b> Annual accorreturn (see i	ounting period covered by the nstructions)	c U.S. identifying number, if any	
			d Country und	ler whose laws organized	e Functional currency	
4	For the <b>direct owne</b>	<b>r</b> of the foreign disregarded entity (if different from the	tax owner) provide the	followina:		
а	Name and address			ler whose laws organized	c U.S. identifying number, if any	
					d Functional currency	
5	the chain of ownersh	onal chart that identifies the name, placement, percent nip between the tax owner and the foreign disregarded the foreign disregarded entity has a 10% or more dire	entity, and the chain of	ownership between the foreig		

#### Schedule C Income Statement (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box . . . .

			Functional Currency	U.S. Dollars
1	Gross receipts or sales (net of returns and allowances)	1		
	Cost of goods sold	2		
3	Gross profit (subtract line 2 from line 1)	3		
4	Other income	4		
	Total income (add lines 3 and 4)			
6				
7	Other adjustments			
	Net income (loss) per books			

For Paperwork Reduction Act Notice, see the separate instructions.

Form	n 8858 (12-2004)				Page <b>2</b>
Sc	chedule C-1 Section 987 Gain or Loss Information				
			(a) Amount stated in functional currency of foreign disregarded entit	Amount functiona	<b>b)</b> stated in Il currency cipient
1	Remittances from the foreign disregarded entity	1		-	
2	Section 987 gain (loss) of recipient	2			
-			0	Yes	No
3	Were all remittances from the foreign disregarded entity treated as made to the dir				
4			with respect to		
	chedule F Balance Sheet				
	<b>portant:</b> Report all amounts in U.S. dollars computed in functional current cordance with U.S. GAAP. See instructions for an exception for foreign disreg				
1 2	Cash and other current assets	1 2	(a) Beginning of annual accounting period	( End of	h IVI. b) i annual ng period
3	Total assets	3			
	Liabilities and Owner's Equity				
4		4			
5 6	Owner's equity	5 6			
_	chedule G Other Information	0			
				Yes	No
1	During the tax year, did the foreign disregarded entity own an interest in any trust?				
2	During the tax year, did the foreign disregarded entity own at least a 10% interest, in any foreign partnership?	direc	tly or indirectly,		
3	Answer the following question only if the foreign disregarded entity made its elec	tion t			
5	disregarded from its owner during the tax year: Did the tax owner claim a loss with debt of the foreign disregarded entity as a result of the election?				
4	Answer the following question only if the foreign disregarded entity is owned direct domestic corporation and the foreign disregarded entity incurred a net operating lo the foreign disregarded entity a separate unit as defined in Regulations sections 1. (If yes, see the instructions)	ss for	the tax year: Is		
5	Answer the following question only if the tax owner of the foreign disregarded entity is corporation (CFC): Were there any intracompany transactions between the foreign d the CFC or any other branch of the CFC during the tax year, in which the foreign dis as a manufacturing, selling, or purchasing branch?	isrega regarc	arded entity and ded entity acted		
	chedule H Current Earnings and Profits or Taxable Income (see instruct	tions	3)		
Imp	portant: Enter the amounts on lines 1 through 6 in functional currency.				
1	Current year net income or (loss) per foreign books of account				
2	Total net additions				
3	Total net subtractions				
4	Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2				
5	DASTM gain or loss (if applicable)		· · · ·		
6 7	Combine lines 4 and 5		· · · · <del>  -</del>		
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated exchange rate determined under section 989(b) and the related regulations (see ins Enter exchange rate used for line 7 ►				
	Printed on recycled paper			Form <b>885</b>	<b>B</b> (12-2004)

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(December 2004)

## Information Return of U.S. Persons With **Respect To Foreign Disregarded Entities**

See separate instructions.

Information furnished for the foreign disregarded entity's annual accounting period (see Department of the Treasury instructions) beginning , 20 Internal Revenue Service

OMB No. 1545-XXXX

Attachment Sequence No. 140

Name of person filing this return

20 and ending

Filer's identifying number

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

City or town, state, and ZIP code

and ending Filer's tax year beginning 20 20 Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated. 1a Name and address of foreign disregarded entity **b** U.S. identifying number, if any c Country(ies) under whose laws organized and entity type under local tax law d Date(s) of organization Effective date as foreign е disregarded entity If benefits under a U.S. tax treaty were claimed with respect to f g Country in which principal h Principal business Functional currency income of the foreign disregarded entity, enter the treaty and article business activity is conducted activity number Provide the following information for the foreign disregarded entity's accounting period stated above.

Name, address, and identifying number of branch office or agent (if any) in а the United States

b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different

3	For the tax owner of the foreign disregarded entity (if different from the filer) provide the following:							
a	Name and address	b	Annual accounting period covered by the return (see instructions)	с	U.S. identifying number, if any			
		d	Country under whose laws organized	e	Functional currency			
4	For the direct owner of the foreign disregarded entity (if different from the tax owner) provide the following:							
а	Name and address	b	Country under whose laws organized	с	U.S. identifying number, if any			
				d	Functional currency			

Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in 5 the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

#### Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box . . . .

			Functional Currency	U.S. Dollars
1	Gross receipts or sales (net of returns and allowances)	1		
	Cost of goods sold			
	Gross profit (subtract line 2 from line 1)			
	Other income			
	Total income (add lines 3 and 4)			
	Total deductions			
	Other adjustments			
8	Net income (loss) per books	8		

For Paperwork Reduction Act Notice, see the separate instructions.

Form	8858 (12-2004)				Page <b>2</b>	
Sc	hedule C-1 Section 987 Gain or Loss Information					
			(a) Amount stated in functional currency of foreign disregarded enti	Amount functiona	<b>b)</b> stated in I currency cipient	
1 2	Remittances from the foreign disregarded entity					
2	Ware all remitteness from the foreign disregarded antity tracted on made to the div	aat a	upor?	Yes	No	
3 4	Were all remittances from the foreign disregarded entity treated as made to the dir Did the tax owner change its method of accounting for section 987 gain or					
-						
Imp	<b>portant:</b> Report all amounts in U.S. dollars computed in functional current ordance with U.S. GAAP. See instructions for an exception for foreign disreg					
1 2 3	Cash and other current assets       Assets         Other assets       Other assets	1 2 3	(a) Beginning of annua accounting period	( End of	hyr. b) annual ng period	
•	Liabilities and Owner's Equity					
4		4				
5		5				
6 80	Total liabilities and owner's equity	6				
30				Yes	No	
1	During the tax year, did the foreign disregarded entity own an interest in any trust?					
2	During the tax year, did the foreign disregarded entity own at least a 10% interest, in any foreign partnership?	direc	tly or indirectly,			
3						
4	4 Answer the following question only if the foreign disregarded entity is owned directly or indirectly by a domestic corporation and the foreign disregarded entity incurred a net operating loss for the tax year: Is the foreign disregarded entity a separate unit as defined in Regulations sections 1.1503-2(c)(3) and (4)? (If yes, see the instructions)					
5	Answer the following question only if the tax owner of the foreign disregarded entity corporation (CFC): Were there any intracompany transactions between the foreign d the CFC or any other branch of the CFC during the tax year, in which the foreign dis as a manufacturing, selling, or purchasing branch?	isrega regarc	Inded entity and led entity acted			
	hedule H Current Earnings and Profits or Taxable Income (see instruct					
Imp	ortant: Enter the amounts on lines 1 through 6 in functional currency.					
1	Current year net income or (loss) per foreign books of account			+		
2	Total net additions			-		
3 ⊿	Total net subtractions		· · · · <u>                               </u>	1		
4 5	Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 DASTM gain or loss (if applicable)			1		
6	Combine lines 4 and 5		· · · · <del>  _</del>			
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated exchange rate determined under section 989(b) and the related regulations (see ins	at the	average			
	Enter exchange rate used for line 7  Printed on recycled paper			Form <b>885</b>	<b>3</b> (12-2004)	

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### **TEST SCENARIO 6**

FORMS REQUIRED: 1120S, 3115, 4562, 4797, Sch K-1(5), 8825, 970

#### **ATTACHMENTS:**

ItemizedOtherIncomeSchedule2 ItemizedOtherDeductionSch2 ItemizedOtherCostsSchedule ItemizedIncomeNotRecordedOnBooksSchedule2 DetailedAnalysisOfAllInventoriesStatement AdjNotIncludedInIncomeOverThreeYearExpInStatement PoolingMethodStatement CostSystemUsedStatement OverallMethodOfAccountingAttachment TradeOrBusinessStatement CharitableContributionSchedule ComputationOfSection481aAdjustmentStatement

#### BINARY ATTACHMENTS: Scanned 8453-S

None

OTHER:

HEADER INFO:	MultipleSoftwarePackagesUsed: No
Originator:	EFIN: Self-select
<u> </u>	Type: ERO
	NameControl: GREA
	PractionerPIN: EFIN – Self-select, PIN – Self-select,
	PIN Entered by – ERO
Officer:	Name: Carmen Sandiego
	Title: President
	Phone: 202-555-1212
	EmailAddress:
	DateSigned: Self-select
	Electronic Toy Filoro Inc. 000 06 0007 11 0000011

PREPARED BY: Electronic Tax Filers, Inc. 999-06-0007, 11-0000011 100 Efile Drive Anytown, TX 78621 Phone Number: 512-555-1212

TAXPAYER NAME:Greater Value, Inc.TAXPAYER EIN:11-0000006TAX PERIOD:Calendar Year

#### ADDRESS: 36 Any Street Anytown, CA 90062

### Details for attachments to Forms 1120S, 970, 3115

Attachment 1, Form 1120S, Page 1, Line 5, Other Income (ItemizedOtherIncomeSchedule2)

Sec 481 Adj – Bad Debts	17,050
Miscellaneous Income	<u>208,906</u>
Total to Form 1120S, Page 1, Line 5	225,956

Attachment 2, Form 1120S, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionSch2)

Amortization	630,000
Insurance	2,371,517
Professional Services	1,189,883
Telephone Expenses	1,607,747
Franchise Fees	<u>948,372</u>
Total	6,747,519

Attachment 3, Form 1120S, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Operating Supplies & Expenses	6,928,400
Permits & Local Taxes	108,989
Equipment Rentals	577,403
Cost of Construction	<u>6,080,530</u>
Total	13,695,322

Attachment 12, Form 1120S, Page 4, Sch M-1, Line 2, *Taxable Income Not Recorded on Books* (ItemizedIncomeNotRecordedOnBooksSchedule2)

Sec 481 Adj – Bad Debts	17,050
Miscellaneous Sales	899,703
Excess Book Over Tax Basis of Assets Sold	<u>2,357,857</u>
Total	3,274,610

**Attachment 4, Form 970**, Part 1, Line A, Detailed Analysis of All Inventories Statement (DetailedAnalysisOfAllInventoriesStatment)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

Attachment 5, Form 970, Part II, Line 3, Adjustment Not Included in Income Over 3 Years Explanation (AdjNotIncludedInIncomeOverThreeYearExpInStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

Attachment 6, Form 970, Part II, Line 9, Pooling Method Statement (PoolingMethodStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

Attachment 7, Form 970, Part II, Line 11, Cost System Used Statement (CostSystemUsedStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

**Attachment 8, Form 3115**, Line 12, Overall Method of Accounting Attachment (OverallMethodOfAccountingAttachment)

Item being changed: **Bad Debts** Present Method of item being changed: **Reserved Method** Proposed Method of item being changed: **Specific Charge Off** Present Overall Method Of Accounting: **Accrual** 

Attachment 9, Form 3115, Part II, Line 13, Trade or Business Statement (TradeOrBusinessStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

Attachment 10, Form 3115, Part IV, Line 25, Computation of Section 481a Adjustment Statement (ComputationOfSection481aAdjustmentStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

Attachment 11, Form 1120S, Sch K, Line 12a, Contributions (CharitableContributionSchedule)

Name: Greater Value, Inc. Category: Cash Contribution (50%) Description: It is expected that the taxpayer filing this form will provide the appropriate information. Amount: 49,328 Form **1120S** 

## U.S. Income Tax Return for an S Corporation

► Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation. ► See separate instructions.

OMB No. 1545-0130

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Departn	nent	of	the	Treasu	ry
Internal	Reve	enι	le S	ervice	

For	cale	endar year 20	04, or tax	year beginning	, 2004, and ending		, 20	
A E		ve date of S	Use the	Name	- · · · · · · · · · · · · · · · · · · ·	C Emplo	oyer identification n	umber
e	lection	1	IRS					
B Business code		label. Other-	Number, street, and room or suite no. (If a P.O. box, see page 12 of the instructions.)			D Date incorporated		
n	umbe	r (see pages	wise, print or	City or town, state, and ZIP code		E Total a	assets (see page 12	of
3	1–33	of the Insts.)	type.			instruc		
						\$		
FC	Check	applicable bo	xes: (1)	Initial return (2) Final return	(3) Name change (4) Addres	ss change	(5) Amended	d return
GΕ	Inter	number of sh	areholders	s in the corporation at end of the ta	x year		• • •	
Cau	ution	: Include only	trade or bu	usiness income and expenses on line	es 1a through 21. See page 12 of the	instruction	s for more informa	ation.
	1a	Gross receipts of	or sales	<b>b</b> Less returns and	allowances <b>c</b> B	al ► 1c		
Je	2	Cost of goo	ds sold (So	chedule A, line 8)				
Income	3	•						
lnc	4				rm 4797)			
	5			tach schedule)		5 6		+
) (s					<u></u>	7		+
tion	7	Compensation		ers		8		
mita	9					9		
for li	10	Rad debts	maintena			10		
. suc	11					11		
uctio	12					12		
instr	13					13		
the	14a	Depreciation	n (attach Fo	orm 4562)	14a			
s of	b	<ul> <li>Depreciation</li> </ul>	n claimed o	on Schedule A and elsewhere on re	turn . 14b			
(see page 13 of the instructions for limitations)	c	Subtract line	e 14b from	line 14a		14c		
pag	15							
(see	16							
	17							
žio	18							
Deductions	19 20			d the amounts shown in the far righ				+
De	21	Ordinary bus	siness inco	ome (loss). Subtract line 20 from line		-		
	22	Tax: a Exc	ess net pa	ssive income tax (attach schedule)	<u>22a</u>			
S	b			(Form 1120S)				
ents	c	Add lines 22	a and 22b	o (see page 17 of the instructions for		22c		
, m	23			ed tax payments and amount applied from 2				
Jay		Tax deposite			<u>23b</u>	-		
and Payme				paid on fuels (attach Form 4136) .	23c	23d		
an	24	Add lines 23	-	(see page 17 of instructions). Chec	k if Form 2220 is attached ►	200		
Тах	24			smaller than the total of lines 22c a		25		-
-	26				22c and 24, enter amount overpaid	26		
	27		,	ou want: Credited to 2005 estimated t				
<u>.</u>					accompanying schedules and statements, and to on all information of which preparer has any know		y knowledge and belief	, it is true,
Si	-					May	the IRS discuss this	
не	ere		officer	Dete			the preparer shown instructions)? <b>Yes</b>	
		Signature of		Date	Title Date		Preparer's SSN or PTI	
Pai	d	Prepare signatur			Check if self-empl		Topulor 5 CON OF FIL	•
Pre	pare	Firm's n	ame (or		EIN			
Use	e On		self-employe , and ZIP co			ne no. (	)	
For	Priv			Reduction Act Notice, see the sepa			Form <b>1120</b>	<b>S</b> (2004)

Form [·]	1120S (2004)	Page <b>2</b>						
Sch	nedule A Cost of Goods Sold (see page 17 of the instructions)							
1	Inventory at beginning of year							
2	Purchases							
3								
4	Additional section 263A costs (attach schedule)         4							
5	Other costs (attach schedule)							
6	Total. Add lines 1 through 5         6							
7	Inventory at end of year							
8								
9a	Check all methods used for valuing closing inventory: ( <i>i</i> ) $\Box$ Cost as described in Regulations section 1.47	1-3						
	(ii) Lower of cost or market as described in Regulations section 1.471-4							
b	(iii) ☐ Other (specify method used and attach explanation) ►							
	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)							
	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing	🗠 🗆						
u	inventory computed under LIFO							
е	If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation?	. 🗌 Yes 🗌 No						
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory?.	. 🗌 Yes 🗌 No						
	If "Yes," attach explanation.							
Sch	Other Information (see page 18 of instructions)	Yes No						
1	Check method of accounting: (a) Cash (b) Accrual (c) Other (specify)							
2	See pages 31 through 33 of the instructions and enter the:							
-	(a) Business activity ►							
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a dom							
	corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address							
4	employer identification number and <b>(b)</b> percentage owned							
4 5	Check this box if the corporation has filed or is required to file <b>Form 8264</b> , Application for Registration of a Tax Shelter							
6	Check this box if the corporation issued publicly offered debt instruments with original issue discount							
U	If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Dis							
	Instruments.							
7	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquire	ed an						
	asset with a basis determined by reference to its basis (or the basis of any other property) in the hands							
	C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recog	nized						
	built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from	prior						
	years							
8	Check this box if the corporation had accumulated earnings and profits at the close of the tax year							
9	Are the corporation's total receipts (see page 19 of the instructions) for the tax year <b>and</b> its total assets at the of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-							
Note	If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be							
	edule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.							
Sch	nedule K Shareholders' Shares of Income, Deductions, Credits, etc.							
	Shareholders' Pro Rata Share Items Tot	al amount						
	1 Ordinary business income (loss) (page 1, line 21)							
	2 Net rental real estate income (loss) (attach Form 8825)							
	3a Other gross rental income (loss)							
	b Expenses from other rental activities (attach schedule) 3b							
ss)	C Other net rental income (loss). Subtract line 3b from line 3a							
Income (Loss)	4 Interest income							
ре	5 Dividends: a Ordinary dividends							
con	b Qualified dividends							
ľ								
	b Collectibles (28%) gain (loss)         8b         8b           c Unrecaptured section 1250 gain (attach schedule)         8c         8c							
	9         Net section 1231 gain (loss) (attach Form 4797)         .         .         .         .         9							
	10         Other income (loss) (attach schedule)         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1 <th1< th=""> <th1< th=""> <th1< th=""></th1<></th1<></th1<>							
		· · · · · · · · · · · · · · · · · · ·						

Shareholders         The Statis Share items (continued)         Total amount           11         Section 174 dockuton (#tatch Schedule)         11         12           12a         Contributions         12a         12b         12b           0         Deductions related to portfolio income (attach schedule)         12b         12b         12b           0         Other deductions (attach schedule)         12b         12d         12b         12b           0         Other deductions (attach schedule)         13a         12c         12b         12b           0         Dia Low-income housing credit (stection 420(IS))         13a         13d         14d         14d <th></th> <th></th> <th></th> <th></th>				
12a       12a         12a       12a         12b       12b         12c       12b         12a       12b         12b       12b         12c       12b         12a       12b         12b       12b         12c       12b         12a       12b         12b       12c         12a       12b         12a       12a         12a       12a         12a       12b         12a       12a         12a		Shareholders' Pro Rata Share Items (continued)		
d Section 59(p)(2) expenditures (1) Type ▶	su	<b>11</b> Section 179 deduction (attach Form 4562).	11	
d Section 59(p)(2) expenditures (1) Type ▶	tion	<b>12a</b> Contributions	12a	
d Section 59(p)(2) expenditures (1) Type ▶	Oth duc		12b	
d Section 59(p)(2) expenditures (1) Type ▶	De		12c	
e Other deductions (attach schedule)       12e         is Low-income housing credit (lection 420(i6))       13a         is Low-income housing credit (lection 420(i6))       13b         c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)       13d         c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)       13d         e Other rental real estate credits       13d         c Qualified rehabilitation expenditures (rental real estate) (attach form 6478).       13d         g Other credits and credit recapture (attach schedule).       13g         g Other credits and credit recapture (attach schedule).       13g         g Other sciencem from all sources       14b         c Gross income sourced at shareholder level       14e         e Gross income sourced at a shareholder level:       14d         d Passive       14d         e Listed catagories (attach schedule)       14d         Deductions allocated and apportioned at shareholder level:       14d         i Hanset exponse       14d         i Passive       14d         i Listed catagories (attach schedule)       14d			12d(2)	
How -income housing credit (section 42(0)(5))       13a         Image: section of the section of the section section of the section of the section section of the section sectection sectection section section section section sect				
Intersection       Image: State of the set of th			13a	
g Unter Creatis and Creatis and Creating Restances Scheduley.       14a         14a Name of country or U.S. possession >	șdit			
g Unter Creatis and Creatis and Creating Restances Scheduley.       14a         14a Name of country or U.S. possession >	Cre			
g Unter Creatis and Creatis and Creating Restances Scheduley.       14a         14a Name of country or U.S. possession >	& ( pti			
g Unter Creatis and Creatis and Creating Restances Scheduley.       14a         14a Name of country or U.S. possession >	eca			
g Unter Creatis and Creatis and Creating Restances Scheduley.       14a         14a Name of country or U.S. possession >	Ba			
14a Name of country or U.S. possession >	Š	f Credit for alcohol used as fuel (attach Form 64/8)		
b Gross income from all sources         14b           c Gross income sourced at shareholder level         14c           c Gross income sourced at corporate level:         14d           d Passive         14d           e Listed categories (attach schedule)         14d           Deductions allocated and apportioned at shareholder level:         14d           g Interest expense         14f           Deductions allocated and apportioned at shareholder level:         14f           g Interest expense         14f           Deductions allocated and apportioned at corporate level to foreign source income:         14f           i Passive         14f           j Listed categories (attach schedule)         14f           Mitted Coreign taxes paid         14f           mForeign taxes accrued         15a           c Depletion (other than oil and gas)         15c           d Oil gas, and geothermal properties—gross income         15d           d Oil gas, and geothermal properties—gross income         16a           d Property distributions         16a           e Repayment o			13g	
B       Costs income sourced at shareholder level:       14c         Foreign gross income sourced at corporate level:       14d         d       Passive       14d         e       Listed categories (attach schedule)       14e         f       General limitation       14f         Deductions allocated and apportioned at shareholder level:       14g         g       Interest expense       14i         h       Other       14i         j       Listed categories (attach schedule)       14i         m       Foreign taxes available for credit (attach schedule)       14i         m       Foreign taxes available for credit (attach schedule)       14n         fsa Post-1986 depreciation adjustment       15a       15b         b       Adjusted gain or loss       15c       15d         c       Oil, gas, and geothermal properties—deductions.       15d       15d         d       Oil, gas, and geothermal properties—deductions.       16b       16d         d       Oil, gas, and geothermal properties—deductions.       16d <th></th> <td></td> <td>4.41</td> <td></td>			4.41	
Both inclusion income source at a state holder level:       14d         Passive       14d         e Listed categories (attach schedule)       14f         Deductions allocated and apportioned at shareholder level:       14g         g Interest expense       14d         Deductions allocated and apportioned at corporate level:       14g         g Interest expense       14d         Deductions allocated and apportioned at corporate level:       14g         I Alah       14d         Deductions allocated and apportioned at corporate level:       14g         I Listed categories (attach schedule)       14i         K General limitation       14k         Other information:       14k         I Foreign taxes accrued       14d         n Reduction in taxes available for credit (attach schedule).       14a         State on the state on adjustment       15a         D Adjusted gain or loss       15b         C Dil, gas, and geothermal properties—deductions.       15d         O II, gas, and geothermal properties—deductions.       15d         O II, gas, and geothermal properties—deductions.       15d         O Dil, gas, and geothermal properties—deductions.       15d         O Dil, gas, and geothermal properties—deductions.       15d         O Ding				
d Passive       14d         e Listed categories (attach schedule)       14f         d Passive       14f         e Listed categories (attach schedule)       14f         g Interest expense       14g         g Interest expense       14g         i Passive       14g         g Interest expense       14g         i Passive       14i         j Listed categories (attach schedule)       14i         k General limitation       14k         Other information       14k         i Foreign taxes paid       14i         m Reduction in taxes available for credit (attach schedule)       14n         b Adjusted gain or loss       15c         c Depletion (other than oil and gas)       15c         c Depletion (other than oil and gas)       15d         d Oil, gas, and geothermal properties—gross income       15d         e Oil, gas, and geothermal properties—deductions       15e         c Nondeductible expenses       16d         c Nondeductible expenses       16d         c Nondeductible expenses       16d         d Other Ahr items (attach schedule)       16d         d Other tax-exempt income       16d         b Investment income       16d         d Ot		c Gross income sourced at shareholder level	14c	
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a) Figure 103 r 1				
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Signature       17a       17a         17a       17a       17a         b       Investment expenses       17b         c       Dividend distributions paid from accumulated earnings and profits       17c         d       Other items and amounts (attach schedule)       17c         e       Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) 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 12e and lines 14l or 14m, whichever applies       17e	fect iold	<b>b</b> Other tax-exempt income		
Signature       17a       17a         17a       17a       17a         b       Investment expenses       17b         c       Dividend distributions paid from accumulated earnings and profits       17c         d       Other items and amounts (attach schedule)       17c         e       Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) 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 12e and lines 14l or 14m, whichever applies       17e	s Af areh Bas	c Nondeductible expenses	16c	
Signature       17a       17a         17a       17a       17a         b       Investment expenses       17b         c       Dividend distributions paid from accumulated earnings and profits       17c         d       Other items and amounts (attach schedule)       17c         e       Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) 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 12e and lines 14l or 14m, whichever applies       17e	Sha	d Property distributions	16d	
		e Repayment of loans from shareholders	16e	
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Form 1120S (2004)

Page 3

Form	1120S (2004)					Page 4
Note	e: The corporation is not required to comp	plete Schedules L and M-1	l if question	9 of Schedule	e B is answei	ed "Yes."
	nedule L Balance Sheets per Books	Beginning of tax yea			End of tax year	
	Assets	(a)	(b)	(c)		(d)
1	Cash					
' 2a	Trade notes and accounts receivable					
_	Less allowance for bad debts					
b						
3	Inventories					
4	U.S. government obligations.					
5	Tax-exempt securities					
6	Other current assets (attach schedule)					
7	Loans to shareholders					
8	Mortgage and real estate loans					
9	Other investments (attach schedule)					
10a	Buildings and other depreciable assets					
b	Less accumulated depreciation					
11a	Depletable assets					
b	Less accumulated depletion					
12	Land (net of any amortization)					
	Intangible assets (amortizable only)					
b	Less accumulated amortization					
14	Other assets (attach schedule)					
15	Total assets					
	Liabilities and Shareholders' Equity					
16	Accounts payable					
17	Mortgages, notes, bonds payable in less than 1 year.					
18	Other current liabilities (attach schedule) .					
19	Loans from shareholders					
20	Mortgages, notes, bonds payable in 1 year or more					
21	Other liabilities (attach schedule)					
22	Capital stock					
23	Additional paid-in capital					
24	Retained earnings					
25	Adjustments to shareholders' equity (attach schedule).					
26	Less cost of treasury stock	(	)		(	)
27	Total liabilities and shareholders' equity					
Sch	edule M-1 Reconciliation of Income	(Loss) per Books With In	come (Loss	) per Return	·	
1	Net income (loss) per books.	5 Income	e recorded on boo	oks this year not incl	luded	
2	Income included on Schedule K, lines 1, 2, 3c, 4,			hrough 10 (itemize):		
_	5a, 6, 7, 8a, 9, and 10, not recorded on books this	a Tax-e	exempt interes	st \$		
	year (itemize):		•	•••		
3	Expenses recorded on books this year not			on Schedule K,		
-	included on Schedule K, lines 1 through 12,			or (14m), not cha		
	and 14l or (14m) (itemize):		-	this year (itemiz	-	
а	Depreciation \$	-				
b	Travel and entertainment \$					
4	Add lines 1 through 3			line 17e). Line 4 less		
Sal	nedule M-2 Analysis of Accumulated	Adjustments Account, Ot	ther Adjustn	nents Accour	nt, and Shar	eholders'
30	Undistributed Taxable Inc	ome Previously Taxed (se	ee page 29 o	of the instructi	ions)	
		(a) Accumulated adjustments account		adjustments count	(c) Shareholders taxable income	
4	Palanaa at baginning of tay year					
1	Balance at beginning of tax year					
2	Ordinary income from page 1, line 21					
3	Other additions	( )				
4	Loss from page 1, line 21	, ,	(			
5	Other reductions	,	N N	)		
6	Combine lines 1 through 5					
7 8	Distributions other than dividend distributions Balance at end of tax year. Subtract line 7 from line 6					

2115
Form <b>JIIJ</b>
(Rev. December 2003)
Department of the Treasury Internal Revenue Service

# Application for Change in Accounting Method

Internal Revenue Service			
Name of filer (name of parent corporation if a consolidated group) (see instructions)	Identification number (see i	nstructions)	
	Principal business activity co	de number (see instructi	ions)
Number, street, and room or suite no. If a P.O. box, see the instructions.	Tax year of change begins (N Tax year of change ends (MM		
City or town, state, and ZIP code	Name of contact person (see	instructions)	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	1	Contact person's tele	ephone numbe
If the applicant is a member of a consolidated group, check this box		· · · · <b>&gt;</b>	
If Form 2848, Power of Attorney and Declaration of Representative, is att			
Check the box to indicate the applicant.	Check the appropriat		he type
□ Individual □ Cooperative (Sec. 1381)	of accounting method		
□ Corporation □ Partnership	(see instructions)		
□ Controlled foreign corporation □ S corporation		ortization	
(Sec. 957)	Depreciation or Am		ctivities of
□ 10/50 corporation (Sec. 904(d)(2)(E)) □ Insurance co. (Sec. 831)	— Financial Institution		
□ Qualified personal service □ Other (specify) ►	☐ Other (specify) ► -		
corporation (Sec. 448(d)(2))			
□ Exempt organization. Enter Code section ►			
<b>Caution:</b> The applicant must provide the requested information to be eligible for applicant may be required to provide information specific to the accounting me must provide all information relevant to the requested accounting method change	ethod change such as an all	tached statement. T	he applicant
Part I Information For Automatic Change Request			Yes No
1 Enter the requested designated accounting method change number	from the List of Autom	atic Accounting	
Method Changes (see instructions). Enter only one method change instructions. If the requested change is not included in that list, check	ge number, except as pro	ovided for in the	
► (a) Change No (b) Other □ Description ►			
<ul> <li>Is the accounting method change being requested one for which the Proc. 2002-9 (or its successor) do not apply?</li> </ul>		tion 4.02 of Rev.	
If "Yes," go to Part II.			
<ul><li>3 Is the tax year of change the final tax year of a trade or business for</li></ul>	r which the taxnaver wou	ld he required to	
take the entire amount of the section 481(a) adjustment into account			
If "Yes," the applicant is not eligible to make the change under autor Note: Complete Part II below and then Part IV, and also Schedules A thro			
	ough E of this form (if app	licable).	
Part II Information For All Requests			Yes No
4a Does the applicant (or any present or former consolidated group in			
the applicable tax year(s)) have any Federal income tax return(s) und	ler examination (see instr	uctions)? · · ·	
If you answered "No," go to line 5.			
<b>b</b> Is the method of accounting the applicant is requesting to change an			
or any present or former consolidated group in which the applicant year(s)) either (i) under consideration or (ii) placed in suspense (see i			
Signature (see instru Under penalties of perjury, I declare that I have examined this application, including knowledge and belief, the application contains all the relevant facts relating to the applic (other than applicant) is based on all information of which preparer has any knowledge.	CTIONS) accompanying schedules and cation, and it is true, correct, a	statements, and to t nd complete. Declarati	he best of m on of prepare
(other than applicant) is based on all information of which preparer has any knowledge. Filer	Preparer (other th		
Signature and date	Signature of individual prepa	ring the application and	d date
Name and title (print or type)	Name of individual preparing	the application (print o	r type)
	Name of firm prepa	ring the application	

_	3115 (Rev. 12-2003)	Page <b>2</b>
Par	t II Information For All Requests (continued)	Yes No
4c	Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?	
d	Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)?	
	If "Yes," attach the consent statement from the director.	
e	Is the request to change the method of accounting being filed under the 90-day or 120-day window period? . If "Yes," check the box for the applicable window period and attach the required statement (see instructions). □ 90 day □ 120 day	
f	If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination.	
	Name ► Telephone number ► Tax year(s) ►	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
-	Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?	
58	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? . If "Yes," enter the name of the (check the box) □ Appeals officer and/or □ counsel for the government, and the tax year(s) before Appeals and/or a Federal court. Name ► Telephone number ► Tax year(s) ►	
b	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?	
С	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)?	
6	If "Yes," attach an explanation. If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, provide each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.	
7 8	If the applicant is an entity (including a limited liability company) treated as a partnership or S corporation for Federal income tax purposes, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity?	
	Has the applicant, its predecessor, or a related party requested or made (under either an automatic change	
	procedure or a procedure requiring advance consent) a change in accounting method within the past 5 years (including the year of the requested change)?	
	If "Yes," attach a description of each change and the year of change for each separate trade or business and whether consent was obtained.	
С	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, include an explanation.	
	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in accounting method, or technical advice?	
b	If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in accounting method, or technical advice), and the specific issue(s) in the request(s).	
11	Is the applicant requesting to change its <b>overall</b> method of accounting?	
12	If the applicant is <b>not</b> changing its overall method of accounting, attach a detailed and complete description for each of the following:	
а	The item(s) being changed.	
b	The applicant's present method for the item(s) being changed. The applicant's proposed method for the item(s) being changed.	
c d	The applicant's present overall method of accounting (cash, accrual, or hybrid).	

d The applicant's present overall method of accounting (cash, accrual, or hybrid).

	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in	Yes No
	business activity code for each. If the applicant has more than one trade or business as defined in	
	Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application.	
	Will the proposed method of accounting be used for the applicant's books and records and financial statements?         For insurance companies, see the instructions         If "No," attach an explanation.	
b	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?	
16	Does the applicant request a <b>conference of right</b> with the IRS National Office if the IRS proposes an adverse response?	
17	If the applicant is changing to or from the cash method or changing its method of accounting under sections 263A, 448, 460, or 471, enter the gross receipts of the 3 tax years preceding the year of change.	
	1st preceding year ended: mo.     2nd preceding year ended: mo.     3rd preceding year ended: mo.     yr.       \$     \$     \$	
Part		Yes No
	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request?	
	a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. The applicant should include a discussion of any authorities that may be contrary to its use of the proposed method.	
	Attach a copy of all documents related to the proposed change (see instructions).	
	Attach a statement of the applicant's reasons for the proposed change.	
	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed?	
	Enter the amount of <b>user fee</b> attached to this application (see instructions).	
b	If the applicant qualifies for a reduced user fee, attach the necessary information or certification required by Rev. Proc. 2003-1 (or its successor) (see instructions).	
-	IV         Section 481(a) Adjustment	Yes No
	Do the procedures for the accounting method change being requested require the use of the cut-off method? If "Yes," do not complete lines 25, 26, and 27 below.	
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. \$ Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant.	
	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?	
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?	

Form **3115** (Rev. 12-2003)

Form	3115 (Rev. 12-2003)	Page 4
Sch	edule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must	be completed.)
Pa	rt I Change in Overall Method (see instructions)	
1	Enter the following amounts as of the close of the tax year preceding the year of change. If none, stattach a statement providing a breakdown of the amounts entered on lines 1a through 1g.	ate "None." Also,
		Amount
а	Income accrued but not received	\$
b	Income received or reported before it was earned. Attach a description of the income and the legal basis for the proposed method	
С	Expenses accrued but not paid	
d		
е	Supplies on hand previously deducted and/or not previously reported	
f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II	
g	Other amounts (specify) >	
	Net section 481(a) adjustment (Combine lines 1a-1g.)	\$

- 3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. On a separate sheet, state the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, explain the differences on a separate sheet.

#### Part II Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations. Schedule B—Change in Reporting Advance Payments (see instructions)
  - I If the applicant is requesting to defer advance payment for services under Rev. Proc. 71-21, 1971-2 C.B. 549, attach the following information:
  - a Sample copies of all service agreements used by the applicant that are subject to the requested change in accounting method. Indicate the particular parts of the service agreement that require the taxpayer to perform services.
  - **b** If any parts or materials are provided, explain whether the obligation to provide parts or materials is incidental (of minor or secondary importance) to an agreement providing for the performance of personal services.
  - c If the change relates to contingent service contracts, explain how the contracts relate to merchandise that is sold, leased, installed, or constructed by the applicant and whether the applicant offers to sell, lease, install, or construct without the service agreement.
  - **d** A description of the method the applicant will use to determine the amount of income earned each year on service contracts and why that method clearly reflects income earned and related expenses in each year.
  - e An explanation of how the method the applicant will use to determine the amount of gross receipts each year will be no less than the amount included in gross receipts for purposes of its books and records. See section 3.11 of Rev. Proc. 71-21.
- 2 If the applicant is requesting a deferral of advance payments for goods under Regulations section 1.451-5, attach the following information:
- a Sample copies of all agreements for goods or items requiring advance payments used by the applicant that are subject to the requested change in accounting method. Indicate the particular parts of the agreement that require the applicant to provide goods or items.
- **b** A statement providing that the entire advance payment is for goods or items. If not entirely for goods or items, a statement that an amount equal to 95% of the total contract price is properly allocable to the obligation to provide activities described in Regulations section 1.451-5(a)(1)(i) or (ii) (including services as an integral part of those activities).
- c An explanation of how the method the applicant will use to determine the amount of gross receipts each year will be no less than the amount included in gross receipts for purposes of its books and records. See Regulations section 1.451-5(b)(1).

#### Schedule C—Changes Within the LIFO Inventory Method (see instructions)

#### Part I General LIFO Information

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970**, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
- a Valuing inventory (e.g., unit method or dollar-value method).
- **b** Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, etc.).
- c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
- **d** Determining the current year cost of goods in the ending inventory (e.g., most recent purchases, earliest acquisitions during the year, average cost of purchases during the year, etc.).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, specify the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, specify the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, the applicant should identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970 and a statement indicating the indexes, tables, and categories the applicant proposes to use.

#### Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
- a A description of the types of products produced by the applicant. If possible, attach a brochure.
- **b** A description of the types of processes and raw materials used to produce the products in each proposed pool.
- **c** If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, the applicant should explain the reasons for the separate facilities, indicate the location of each facility, and provide a description of the products each facility produces.
- **d** A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
- e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
- f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
- **g** A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Form	3115 (Rev. 12-2003)			Page <b>6</b>
	edule D—Change in the Treatment of Long-Term Contracts Under Section 263A Assets (see instructions)	ction 460, Inv	entories, or	Other
Par	t I Change in Reporting Income From Long-Term Contracts (Also	complete Par	t III on pages	5 7 and 8.)
1	To the extent not already provided, attach a description of the applicant's present a and expenses from long-term contracts. If the applicant is a construction contr construction activities.			0
	Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (section 460(f), and the contracts qualify for the exception under section 460(e) (see in If line 2b is "No," attach an explanation.			
	If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion m under Regulations section 1.460-4(b)?		'	Yes 🗌 No
d	If line 2c is "No," is the applicant requesting to use the exempt-contract percentage under Regulations section 1.460-4(c)(2)?		'	Yes 🗌 No
	If line 2d is "No," explain what method the applicant is using and the authority for Does the applicant have long-term manufacturing contracts as defined in section If "Yes," explain the applicant's present and proposed method(s) of accounting for contracts.	460(f)(2)?		Yes 🗌 No
4 a	Describe the applicant's manufacturing activities, including any required installation To determine a contract's completion factor using the percentage-of-completion Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)?	method:		Yes 🗌 No
	Regulations section 1.460-5(c))?			
Par		Also complete	Part III on pa	ges 7 and 8.)
1 2 3	Attach a description of the inventory goods being changed. Attach a description of the inventory goods (if any) NOT being changed. If the applicant is subject to section 263A, is its present inventory valuation me section 263A (see instructions)?		ance with	Yes 🗌 No
12	Check the appropriate boxes below.	Inventory Be	ng Changed	Inventory Not Being Changed
40	Identification	Present method	Proposed method	Present method
b	Other (attach explanation).			
5	If the applicant is changing from the LIFO inventory method to a non-LIFO me instructions).		e following in	formation (see
	Copies of Form(s) 970 filed to adopt or expand the use of the method.	or the applica	at is changing	to the method

- **b** Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
- c Only for applicants requesting an automatic change. Attach the statement required by section 10.01(4) of the Appendix of Rev. Proc. 2002-9 (or its successor).

Section A—Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- **3** The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B—Direct and Indirect Costs Required To Be Allocated (Check the appropriate boxes in Section B showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.)

		Present method	Proposed method
1	Direct material		
2			
3	Indirect labor		
4	Officers' compensation (not including selling activities)		
5	Pension and other related costs		
6	Officers' compensation (not including selling activities)		
7	Indirect materials and supplies.		
8	Purchasing costs		
9	Handling, processing, assembly, and repackaging costs		
10	Offsite storage and warehousing costs		
11	Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in		
	service and not temporarily idle		
12	Depletion		
13	Rent		
14	Taxes other than state, local, and foreign income taxes		
15	Insurance		
16	Utilities		
17	Maintenance and repairs that relate to a production, resale, or long-term contract activity.		
18	Engineering and design costs (not including section 174 research and experimental		
	expenses).		
19	Rework labor, scrap, and spoilage		
20	Tools and equipment		
21	Quality control and inspection		
22	Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23	Licensing and franchise costs		
24	Capitalizable service costs (including mixed service costs)		
25	Administrative costs (not including any costs of selling or any return on capital)		
26	Research and experimental expenses attributable to long-term contracts		
27	Interest		
28	Other costs (Attach a list of these costs.)		

#### Part III Method of Cost Allocation (see instructions) (continued)

Section C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

		Present method	Proposed method
1	Marketing, selling, advertising, and distribution expenses		
2	Research and experimental expenses not included on line 26 above.		
3	Bidding expenses not included on line 22 above		
4	General and administrative costs not included in Section B above		
5			
6	Cost of strikes.		
7			
8	Section 179 costs		
9	On-site storage		
	Depreciation, amortization, and cost recovery allowance not included on line 11 above		
11	Other costs (Attach a list of these costs.)		
Sch	nedule E—Change in Depreciation or Amortization (see instructions)		

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants must provide this information for each item or class of property for which a change is requested.

**Note:** See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

1	Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)?	🗌 No
	If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).	
2	Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section	
	263A)?	🗌 No

	If "Yes," enter the applicable section ►	
3	Has a depreciation or amortization election been made for the property (e.g., the election under section	
	168(f)(1))?	🗌 No
	If "Yes," state the election made >	

**4a** To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.

<b>b</b> If the property is residential rental property, did the applicant live in the property before renting it? $\Box$	Yes	🗌 No
---------------------------------------------------------------------------------------------------------------------------	-----	------

С	Is the property public utility property?														🗌 Yes	l	No
5	To the extent not already provided in t	ne	applica	nt's	desc	riptior	n of i	ts pres	ent r	method.	exr	olain	how	/ the	property	is '	treated

5 To the extent not already provided in the applicant's description of its present method, explain how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).

6 If the property is not currently treated as depreciable or amortizable property, provide the facts supporting the proposed change to depreciate or amortize the property.

- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information under both the present (if applicable) and proposed methods:
- a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
- b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
- c The facts to support the asset class for the proposed method.
- **d** The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
- e The useful life, recovery period, or amortization period of the property.
- f The applicable convention of the property.



Form <b>4562</b>	
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Department of the Treasury

## **Depreciation and Amortization**

(Including Information on Listed Property)

OMB No. 1545-0172 20

r tax return.	Attachment Sequence No. <b>6</b>
s form relates	Identifying number

	Revenue Service	► See	e separate instructions.	Attach	to your tax ret	urn.	Sequence No. 67
lame	(s) shown on return		Busine	ess or activity to w	Identifying number		
Par			certain Property Ur			omplete Part I.	
1		-	the instructions for a h			· · · · · · · · · · · · · · · · · · ·	\$102,000
2			y placed in service (se	•			+ 10 <u>1</u> ,0 0 0
2 3			operty before reduction			») · · · · · <u> </u>	\$410,000
5 4			line 3 from line 2. If ze			· · · · · ·	+ 110,000
5	Dollar limitation for	tax year. Subt	ract line 4 from line 1. tructions.	. If zero or less	s, enter -0 If	married filing	
		) Description of pro		(b) Cost (busines		(c) Elected cost	
6		, , ,				.,	-
<u> </u>							-
,	L'attail anns a suite. Ea		t fuene l'an 00		7		-
7			t from line 29			7 8	
3			property. Add amour			· · · · · · · · · · · · · · · · · · ·	
9			naller of line 5 or line				
)	•		n from line 13 of your				
1			maller of business income	· ·			
2 3			Add lines 9 and 10, b			ne 11 12	
	-		2005. Add lines 9 and				
			ow for listed property.			include listed pr	ion orth ()
		-	Ilowance and Oth	•			operty.
4	service during the	tax year (see	for qualified property page 3 of the instru	ictions) .		14	
5			(1) election (see page				
6			RS) (see page 4 of the				
Par	t III MACRS I	Depreciation	(Do not include list	ed property.	(See page :	5 of the instruction	ons.)
				Section A			1
7	MACRS deduction	s for assets pla	aced in service in tax	years beginni	ng before 200	4 <b>17</b>	
B	If you are electing u	under section 1 eneral asset ac	68(i)(4) to group any as counts, check here .	ssets placed in	service during	the tax year	
			d in Service During				ion Svstem
a) (	Classification of property	(b) Month and	(c) Basis for depreciation (business/investment use only—see instructions)		(e) Convention	(f) Method	(g) Depreciation deductio
9a	3-year property	3611166					
b	5-year property						
	7-year property						
d d	10-year property	-					
	15-year property						
	20-year property						
	25-year property			25 yrs.		S/L	
				25 yrs. 27.5 yrs.	MM	5/L 5/L	
n	Residential rental						
	property			27.5 yrs.	MM MM	S/L S/L	
i	Nonresidential real			39 yrs.			
	property	Acceto Disas -	in Sonvice During Of	04 Toy Yes"	MM	S/L	tion System
0.4		Hasels Placed	in Service During 20			-	
	Class life	-		10		S/L	
	12-year			12 yrs.		S/L	
	40-year			40 yrs.	MM	S/L	
Par	t IV Summary	(see page 7 o	of the instructions)			1	1
1	Listed property. Er					21	
2			lines 14 through 17, lin				
	Enter here and on t	he appropriate	lines of your return. Pa	rtnerships and	S corporations	s—see instr. <b>22</b>	

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

#### Form 4562 (2004)

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

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

Sec	tion A—Depre	ciation and O ^r	ther Inform	nation (Caution:	See page 8 of the	instructio	ons for l	limits	for passenger a	automobiles.)
24a	Do you have evid	ence to support t	the business/i	nvestment use claime	ed? 🗌 Yes 🗌 No	24b If '	'Yes," is	the e	vidence written?	🗌 Yes 🗌 No
Ту	<b>(a)</b> De of property (list vehicles first)	<b>(b)</b> Date placed in service	(c) Business/ investment use percentage	<b>(d)</b> Cost or other basis	(e) Basis for depreciation (business/investment use only)	<b>(f)</b> Recovery period	<b>(g)</b> Metho Conver	od/	<b>(h)</b> Depreciation deduction	(i) Elected section 179 cost
25					placed in service ( (see page 8 of the			25		
26	Property used	more than 50	% in a qua	lified business us	e (see page 8 of t	he instru	ctions):		-	
			%							
			%							
			%							
27	Property used	50% or less i	n a qualifie	d business use (s	see page 8 of the i	nstructio	ns):			
			%				S/L -			
			%				5/L -			
			%				5/L -			
28	Add amounts	in column (h),	lines 25 th	rough 27. Enter h	ere and on line 21	, page 1.		28		
29					ne 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.

30	Total business/investment miles driven during the year ( <b>do not</b> include commuting		<b>a)</b> icle 1		<b>o)</b> cle 2		<b>c)</b> icle 3		<b>d)</b> cle 4		e) cle 5	( Vehi	<b>f)</b> cle 6	
31	miles—See page 2 of the instructions) . 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?													
36	Is another vehicle available for personal use?													

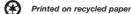
#### Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting,	Yes	No
	by your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
	See page 10 of 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 page 10 of the instructions.)		
	Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

#### Part VI Amortization

	<b>(a)</b> Description of costs	<b>(b)</b> Date amortization begins	<b>(c)</b> Amortizable amount	<b>(d)</b> Code section	Amort perio	e) ization od or entage	<b>(f)</b> Amortization for this year
42	Amortization of costs that begin	ns during your 2004	tax year (see page 11 of	the instructions):			
43	Amortization of costs that beg	an betore your 20	04 tax year			43	
44	Total. Add amounts in column	n (f). See page 12	of the instructions for wh	nere to report.		44	
							- 4660 /0



Form **4797** 

#### Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2004 Attachment Sequence No. 27

Name(s) shown on return

►Attach to your tax return. ►See separate instructions.

Identifying number

1

1 Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

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

	(a) Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or o basis, pli improvement expense of	us ts and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2								
3	Gain, if any, from Form 4684,	line 39					3	
4	Section 1231 gain from install						4	
5	Section 1231 gain or (loss) fro						5	
6	Gain, if any, from line 32, from						6	
7	Combine lines 2 through 6. Er						7	
	Partnerships (except electing I for Form 1065, Schedule K, line					instructions		
	<b>All others.</b> If line 7 is zero or 7 is a gain and you did not h enter the gain from line 7 as a							
8	Nonrecaptured net section 12						8	
9	Subtract line 8 from line 7. If z line 9 is more than zero, enter capital gain on Schedule D (se	the amount from lir	ne 8 on line 12 bel	ow and enter the g	ain from line 9 as a	a long-term	9	

#### Part II Ordinary Gains and Losses

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):		
11	Loss, if any, from line 7.	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	
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:		
а	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 part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss		
	from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions	18a	
b			
	line 14	18b	
For	Paperwork Reduction Act Notice, see page 7 of the instructions. Cat. No. 130861		Form <b>4797</b> (2004

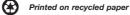
				,		, and 12		
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	roperty	:			<b>(b)</b> Date aco (mo., day,		<b>(c)</b> Date sold (mo., day, yr.)
Α								
B								
<u> </u>								
D								
	These columns relate to the properties on lines 19A through 19	D. ►	Property A	Property	в	Property	/ C	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20						
21	Cost or other basis plus expense of sale	21						
22	Depreciation (or depletion) allowed or allowable	22						
23	Adjusted basis. Subtract line 22 from line 21	23						
24	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:							
a	Depreciation allowed or allowable from line 22	25a						
b	Enter the <b>smaller</b> of line 24 or 25a	25b						
26	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		- 6					
а	Additional depreciation after 1975 (see instructions)	<b>26</b> a	6					
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b	3		C	3		
с	Subtract line 26a from line 24. If residential rental property	26c		c C				
d	<b>or</b> line 24 is not more than line 26a, skip lines 26d and 26e Additional depreciation after 1969 and before 1976	26d						
e	Enter the smaller of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	<b>26</b> f						
g	Add lines 26b, 26e, and 26f	26g						
27	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).							
а	Soil, water, and land clearing expenses	27a						
b	Line 27a multiplied by applicable percentage (see instructions)	27b						
c	Enter the <b>smaller</b> of line 24 or 27b	27c						
28	If section 1254 property:							
а	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (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)	<b>29</b> a						
	Enter the smaller of line 24 or 29a (see instructions)	29b						
Sun	mary of Part III Gains. Complete property columns	A thr	ough D through	n line 29b k	pefor	e going to	line	30.
30	Total gains for all properties. Add property columns A through	h D, lin	e24				30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b,	and 2	9h Enter here and	on line 13			31	
32	Subtract line 31 from line 30. Enter the portion from casualty	y or the		line 33. Ente	er the	portion	32	
Pa	rt IV Recapture Amounts Under Sections 179 (see instructions)							i0% or Less
						(a) Sect	ion	(b) Section
				_		179		280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in p	orior ye	ars	[	33		]	

#### Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

 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



	8825
Form	UUZJ

### Rental Real Estate Income and Expenses of a Partnership or an S Corporation ► See instuctions on back.

OMB No. 1545-1186

2004

Department of the Treasury Internal Revenue Service

► Attach to Form 1065, Form 1065-B, or Form 1120S.

Employer identification number

1	Show the kind and location of each property. See page 2 for additional properties.	
Α		
в		
С		
P		

			Properties										
	Rental Real Estate Income		Α		В		С		D				
2	Gross rents	2											
	Rental Real Estate Expenses												
3	Advertising	3											
4	Auto and travel	4											
5	Cleaning and maintenance	5				<u> </u>							
6	Commissions	6					62						
7	Insurance	7											
8	Legal and other professional fees	8											
9	Interest	9											
10	Repairs	10											
11	Taxes	11											
12	Utilities	12 13											
13	Wages and salaries	13											
14	Depreciation (see instructions) .	14											
15	Other (list) ►												
		15											
16	Total expenses for each property.												
10	Add lines 3 through 15	16											
17	Total gross rents. Add gross rents	s from	n line 2, columns	s A th	rough H			17					
	0 0				0								
18	Total expenses. Add total expens	es fro	m line 16, colun	nns A	through H.			18	(	)			
19	Net gain (loss) from Form 4797, P	art II,	line 18, from the	e dis	position of prope	erty fr	om rental real						
	estate activities							19					
20a	Net income (loss) from rental real							20a					
	this partnership or S corporation is	-						20a					
b	Identify below the partnerships, esta			ich ne	et income (loss) is	s shov	vn on line						
	20a. Attach a schedule if more space	Je is i	leeded.										
	(1) Name		<b>(2)</b> Er	nploy	ver identification	num	ber						
21	Net income (loss) from rental real e	estate	activities. Comb	oine li	nes 17 through 2	20a. E	nter the result						
	here and on:				<u>-</u>								
	• Form 1065 or 1120S: Schedule	e K, li	ne 2, or .				}	21					
	• Form 1065-B: Part I, line 4						J						

Page 2 Form 8825 (2004) 1 Show the kind and location of each property. Е _____ F _____ G _____ Н _____

I Real Estate Income         rents         I Real Estate Expenses         tising         and travel         ing and maintenance         nissions	3	E		F		G		Н	
I Real Estate Expenses         tising	3 4								
I Real Estate Expenses         tising	3								
tising	4								
and travel	4								
ing and maintenance									
	5								
ince									
and other professional fees.	8								
	-								
	4.4			65		C			
	10								
	15								
evenence for each property	1								
	st	st       .       .       .       9         rs       .       .       .       10         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .       .       .         .       .       .<	shift of the protection arrows       9         st	shift of the protocolorital rocc.       9         st	show only protocolonal root.     9       st	ship on solution procession in record       9         st       10         rs       10         is       11         is       12         is and salaries       13         ciation (see instructions)       14         (list)       15         expenses for each property.       15	ship belocional roci.       9         st.       .         rs.       .         ss.       .         ss.       .         st.       .         ss.       .         st.       <	show only processional root.       9         st	show on or protocolorital root.       9         st

Used Vehicle Alternative LIFO

Index (describe and justify) Other method (describe and justify)

OMB No. 1545-0042

Form <b>970</b>
(Rev. September 2001) Department of the Treasury Internal Revenue Service
Name

## Application To Use LIFO Inventory Method

► Attach to your tax return.

Identifying number

Che	ck one:  First election  Subsequent election	
Par	t I Statement of Election	
A	The taxpayer elects to adopt and use the LIFO inventory method provided by section 472. The taxpayer will use (or expand) the LIFO inventory method for the first tax year ending (month, day, year) ►	Yes No
В		
С		
D	Will inventory be taken at actual cost regardless of market value? If "No," attach an explanation	
Par	t II Other Information	
1	Nature of business >	
2	Inventory method used until now 🕨	
3	Will any adjustment that resulted from the change to the LIFO method be included in income over a 3-year period? If "No," attach an explanation	
4	List goods subject to inventory that will not be inventoried under the LIFO method	
6a	Did you issue credit statements or reports to shareholders, partners, other proprietors, or beneficiaries covering the first tax year to which this application relates?	
b C	If "Yes," state to whom and on what dates Show the inventory method used to determine income, profit, or loss in those statements	
7a	Check method used to figure the cost of the goods in the closing inventory over those in the opening inventory (see instruction Most recent purchases Average cost of purchases during the year Check method used to figure the cost of the goods in the closing inventory over those in the opening inventory (see instruction Earliest acquisitions during the year Check method used to figure the cost of the goods in the closing inventory over those in the opening inventory (see instruction Average cost of purchases during the year Check method used to figure the cost of the goods in the closing inventory over those in the opening inventory (see instruction Check method used to figure the cost of the goods in the closing inventory over those in the opening inventory (see instruction Check method used to figure the cost of the goods in the closing inventory over those in the opening inventory (see instruction Check method used to figure the cost of the goods in the closing inventory over those in the opening inventory (see instruction Check method used to figure the cost of the goods in the closing inventory over those in the opening inventory (see instruction Check method used to figure the cost of the goods in the closing inventory over those in the opening inventory (see instruction) Check method used to figure the cost of the goods in the closing inventory over the closing	ons):
7b	The taxpayer selects the month of as the representative month use the index or indexes used to determine the current-year cost of the taxpayer's inventory pool(s) under Regulations section 1 (see instructions). This applies only to taxpayers using the inventory price index computation method.	d in selecting .472-8(e)(2)(ii)
8	Method used in valuing LIFO inventories: Unit method Dollar-value method (see instru	uctions)
9	If you use pools, check the box that indicates the pooling method. List and describe the contents of each pool in an attached         By line, type, or class of goods authorized by Regulations section 1.472-8(c) (retailer, wholesaler, jobber, or distributor)         Pooling method authorized by Regulations section 1.472-8(e)(3)(iv) (retailer, wholesaler, jobber, or distributor)         Natural business unit authorized by Regulations section 1.472-8(b)(1) (manufacturer or processor)         Multiple pools authorized by Regulations section 1.472-8(b)(3)(ii) (manufacturer or processor)         Raw material-content authorized by Regulations section 1.472-8(b)(3)(ii) (manufacturer or processor)         Simplified dollar-value method under section 474 (see instructions)         Other (describe and justify)	I statement.
10	Method used in computing LIFO value of dollar-value pools (see instructions and attach required information):         Double-extension (describe)       New Vehicle Alternative LIFO         Link-chain (describe and justify)       Image: Comparison of the price index (describe)         Published price index (describe)       Image: Comparison of the price index (describe)	
11	Attach a statement briefly describing the cost system used.	
12	Did you receive IRS consent to change your method of valuing inventories for this tax year?	′es 🗌 No
13	Did you ever use the LIFO inventory method before?	′es 🗌 No
For F	Paperwork Reduction Act Notice, see instructions on back. Cat. No. 17057T Form 970	(Rev. 9-2001)

		Final K-1		Amer	nded K-	OMB No. 1545-0130
Schedule K-1 (Form 1120S) 20 <b>04</b>	Pa	art III				of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service Tax year beginning, 2004 and ending, 20	1	Ordinary k	business incor	me (loss)	13	Credits & credit recapture
Shareholder's Share of Income, Deductions,	2	Net rental	real estate inc	ome (loss	3)	
Credits, etc. > See back of form and separate instructions.	3	Other net	rental income	e (loss)		
Part I         Information About the Corporation           A         Corporation's employer identification number:	4	Interest in	icome			
	5a	Ordinary o	dividends			
B Corporation's name, address, city, state, and ZIP code	5b	Qualified of	dividends		14	Foreign transactions
	6	Royalties				
C IRS Center where corporation filed return:	7		term capital ga	. ,		
	8a	Net long-t	term capital ga	ain (loss)		
D       Image: Tax shelter registration number, if any         E       Check if Form 8271 is attached	8b	Collectible	es (28%) gain	(loss)		
Part II Information About the Shareholder	8c	Unrecaptu	ured section 1	250 gain	C	
F Shareholder's identifying number:	9	Net section	on 1231 gain (i	loss)		
G Shareholder's name, address, city, state and ZIP code	10	Other inco	ome (loss)		15	Alternative minimum tax (AMT) items
	2					
H Shareholder's percentage of stock ownership for tax year						
	11	Section 1	79 deduction		16	Items affecting shareholder basis
	12	Other ded	ductions			
VIno						
S Use						
For IRS Use Only					17	Other information
		* See a	attached sta	atemen	t for a	additional information.

Cat. No. 11520D

		Final K-1		Amer	nded K-	OMB No. 1545-0130
Schedule K-1 (Form 1120S) 20 <b>04</b>	Pa	art III				of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service Tax year beginning, 2004 and ending, 20	1	Ordinary k	business incor	me (loss)	13	Credits & credit recapture
Shareholder's Share of Income, Deductions,	2	Net rental	real estate inc	ome (loss	3)	
Credits, etc. > See back of form and separate instructions.	3	Other net	rental income	e (loss)		
Part I         Information About the Corporation           A         Corporation's employer identification number:	4	Interest in	icome			
	5a	Ordinary o	dividends			
B Corporation's name, address, city, state, and ZIP code	5b	Qualified of	dividends		14	Foreign transactions
	6	Royalties				
C IRS Center where corporation filed return:	7		term capital ga	. ,		
	8a	Net long-t	term capital ga	ain (loss)		
D       Image: Tax shelter registration number, if any         E       Check if Form 8271 is attached	8b	Collectible	es (28%) gain	(loss)		
Part II Information About the Shareholder	8c	Unrecaptu	ured section 1	250 gain	C	
F Shareholder's identifying number:	9	Net section	on 1231 gain (i	loss)		
G Shareholder's name, address, city, state and ZIP code	10	Other inco	ome (loss)		15	Alternative minimum tax (AMT) items
	2					
H Shareholder's percentage of stock ownership for tax year						
	11	Section 1	79 deduction		16	Items affecting shareholder basis
	12	Other ded	ductions			
Vino						
S Use						
For IRS Use Only					17	Other information
		* See a	attached sta	atemen	t for a	additional information.

Cat. No. 11520D

		Final K-1		Amend	led K-	1 OMB No. 1545-0130
Schedule K-1 (Form 1120S) 20 <b>04</b>	Pa	art III				of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service Tax year beginning, 2004 and ending, 20	1	Ordinary b	business incor	ne (loss)	13	Credits & credit recapture
Shareholder's Share of Income, Deductions,	2	Net rental	real estate inc	ome (loss)		
Credits, etc. > See back of form and separate instructions.	3	Other net	rental income	(loss)		
Part I         Information About the Corporation           A         Corporation's employer identification number:	4	Interest in	icome			
	5a	Ordinary o	dividends			
B Corporation's name, address, city, state, and ZIP code	5b	Qualified	dividends		14	Foreign transactions
	6	Royalties				
C IRS Center where corporation filed return:	7	Net short-	term capital ga	ain (loss)		
	8a	Net long-1	term capital ga	ain (loss)		
D       Image: Tax shelter registration number, if any         E       Check if Form 8271 is attached	8b	Collectible	es (28%) gain	(loss)		
Part II Information About the Shareholder	8c	Unrecaptu	ured section 12	250 gain	C	
F Shareholder's identifying number:	9	Net section	on 1231 gain (I	oss)		
G Shareholder's name, address, city, state and ZIP code	10	Other inco	ome (loss)		15	Alternative minimum tax (AMT) items
H Shareholder's percentage of stock ownership for tax year	-					
	11	Section 1	79 deduction		16	Items affecting shareholder basis
	12	Other dec	ductions			
se Only						
For IRS Use Only					17	Other information
		* See a	attached st	atement	for a	dditional information.
L						

Cat. No. 11520D

		Final K-1		Amer	nded K-	-1 OMB No. 1545-0130
Schedule K-1 (Form 1120S) 20 <b>04</b>	Pa	art III				of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service Tax year beginning, 2004 and ending, 20	1	Ordinary I	ousiness incor	me (loss)	13	Credits & credit recapture
Shareholder's Share of Income, Deductions,	2	Net rental	real estate inc	ome (los	5)	
Credits, etc. ► See back of form and separate instructions.	3	Other net	rental income	e (loss)		
Part I         Information About the Corporation           A         Corporation's employer identification number:	4	Interest in	icome			
	5a	Ordinary	dividends			
<b>B</b> Corporation's name, address, city, state, and ZIP code	5b	Qualified	dividends		14	Foreign transactions
	6	Royalties				
C IRS Center where corporation filed return:	7	Net short-	term capital ga	ain (loss)		
	8a	Net long-	term capital ga	ain (loss)		
D       Image: Tax shelter registration number, if any image: Tax shelter registration number, image: Tax shelter registratin number, image: Tax shelte	8b	Collectible	es (28%) gain	(loss)		
Part II Information About the Shareholder	8c	Unrecapti	ured section 1	250 gain	Ć	5
F Shareholder's identifying number:	9	Net section	on 1231 gain (	loss)		
G Shareholder's name, address, city, state and ZIP code	10	Other inco	ome (loss)		15	Alternative minimum tax (AMT) items
	2					
H Shareholder's percentage of stock ownership for tax year						
	11	11 Section 179 deduction			16	Items affecting shareholder basis
	12	Other dec	luctions			
Only						
For IRS Use Only					17	Other information
		* See a	attached st	atemer	t for a	additional information.

Cat. No. 11520D

		Final K-1		Amer	nded K-	OMB No. 1545-0130
Schedule K-1 (Form 1120S) 20 <b>04</b>	Pa	art III				of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service Tax year beginning, 2004 and ending, 20	1	Ordinary k	business incor	me (loss)	13	Credits & credit recapture
Shareholder's Share of Income, Deductions,	2	Net rental	real estate inc	ome (loss	3)	
Credits, etc. > See back of form and separate instructions.	3	Other net	rental income	e (loss)		
Part I         Information About the Corporation           A         Corporation's employer identification number:	4	Interest in	icome			
	5a	Ordinary o	dividends			
B Corporation's name, address, city, state, and ZIP code	5b	Qualified of	dividends		14	Foreign transactions
	6	Royalties				
C IRS Center where corporation filed return:	7		term capital ga	. ,		
	8a	Net long-t	term capital ga	ain (loss)		
D       Image: Tax shelter registration number, if any         E       Check if Form 8271 is attached	8b	Collectible	es (28%) gain	(loss)		
Part II Information About the Shareholder	8c	Unrecaptu	ured section 1	250 gain	C	
F Shareholder's identifying number:	9	Net section	on 1231 gain (i	loss)		
G Shareholder's name, address, city, state and ZIP code	10	Other inco	ome (loss)		15	Alternative minimum tax (AMT) items
	2					
H Shareholder's percentage of stock ownership for tax year						
	11	Section 1	79 deduction		16	Items affecting shareholder basis
	12	Other ded	ductions			
VIno						
S Use						
For IRS Use Only					17	Other information
		* See a	attached sta	atemen	t for a	additional information.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Cat. No. 11520D

Schedule K-1 (Form 1120S) 2004



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

OMB No. 1545-1867

File electronically with the corporation's tax return. Do not file paper copies.

, 2004, ending

, 20

Department of the Treasury Internal Revenue Service Name of S Corporation

Employer identification number

raiti
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Tax Return Information (Whole dollars only)

For calendar year 2004, or tax year beginning

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	
2	Gross profit (Form 1120S, line 3)	2	
3	Ordinary business income (loss) (Form 1120S, line 21)	3	
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 17e)	5	

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

- I consent that the corporation's refund be directly deposited as designated on the Form 8050. Direct Deposit of Corporate 6a 🗌 Tax Refund, that will be electronically transmitted with the corporation's 2004 Federal income tax return.
- I do not want direct deposit of the corporation's refund or the corporation is not receiving a refund. h
- I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) С 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 S corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of periury. I declare that I am an officer of the above named 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 S corporation's 2004 Federal income tax return. To the best of my knowledge and belief, the S corporation's return is true, correct and complete. I consent to my ERO, transmitter, and/or ISP sending the S corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgement of receipt of transmission and an indication of whether or not the S corporation's return is accepted, any indication of a refund offset, and, if rejected, the reason(s) for the rejection. If the processing of the S 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

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

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-S are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 1345, Handbook for Authorized IRS e-file Providers, and Pub. 4163, Modernized e-file Information for Authorized IRS e-file Providers for Forms 1120/1120S. 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	ERO's signature	Date	Check if also paid preparer	Check if self- employed	ERO's SSN or PTIN
Use Only	Firm's name (or yours if self-employed), address, and ZIP code		EIN ; Phone no. ( )		
	nalties of perjury, I declare that I have examined the abo edge and belief, they are true, correct, and complete. TI				and statements, and to the best of
	Prengrar's	Date		Check	Preparer's SSN or PTIN

Pala	signature		employed	1	
Preparer's	Firm's name (or yours if self-employed),		E	EIN	
Use Only	address, and ZIP code		I	Phone no. (	)

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

## **TEST SCENARIO 7**

FORMS REQUIRED: 1120S, Sch D (1120S), 4136, 4562, 8825, K-1(2)

## ATTACHMENTS:

ToWhomDieselFuelSoldStatement ItemizedOtherIncomeSchedule2 ItemizedOtherDeductionSch2 ItemizedOtherCostsSchedule ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherAssetsSchedule CharitableContributionSchedule

## BINARY ATTACHMENTS: None

OTHER: Practitioner PIN Electronic Postmark (Optional)

### **HEADER INFO:**

<u>Originator:</u>	MultipleSoftwarePackagesUsed: No EFIN: Self-select Type: ERO NameControl: WORK PractionerPIN: EFIN – Self-select, PIN – Self-select,	
<u>Officer:</u>	PIN Entered by – ERO Name: Khiry U. Farr Title: Chief Executive Officer Phone: 301-555-1212 EmailAddress: DateSigned: Self-select	
PREPARED BY:	Electronic Tax Filers, Inc. 999-06-0007, 11-0000011 100 Efile Drive Anytown, TX 78621 Phone Number: 512-555-1212	
TAXPAYER NAME: TAXPAYER EIN: TAX PERIOD:	Working Hard Incorporated 11-0000007 Calendar Year	
ADDRESS:	37 Any Street Anytown, NC 28041-0280	
ELECTRONIC POSTMARK: Date: September 23, 2004 (Optional) Time: 4:52 pm Form: 1120S		

Attachment 1, Page 1, Line 5, Other Income (ItemizedOtherIncomeSchedule2)

Miscellaneous Income	<u>370,800</u>
Total	370,800

Attachment 2, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionSch2)

Administrative Charges	250,000
Miscellaneous	500,000
Warehouse Fees	800,000
Professional Services	900,000
Commissions	1,250,000
Travel Expenses	2,500,000
Freight	<u>2,350,800</u>
Total	8,550,800

Attachment 3, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Alteration and Development	300,000
Depreciation	2,702,391
Annealing Expenses	800,000
Commissions	400,000
Miscellaneous	3,600,000
Foundry Expenses	3,500,000
Freight	1,250,000
Insurance	1,297,609
Payroll Taxes	4,250,000
Rent - Building	2,000,000
Supplies	900,000
Utilities	<u>2,000,000</u>
Total	23,000,000

**Attachment 4,** Page 4, Sch L, Line 6, Other current assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Elimination & Adjustments	(45,000,000)	(40,500,000)
Prepaid Corp Tax	1,800,000	(25,000)
Intercompany Advances	42,000,000	41,500,000
Unbilled Revenue	1,794,860	130,717
Other	<u>4,477,350</u>	
Total	5,072,210	1,105,717

**Attachment 5,** Page 4, Sch L, Line 9, Other investments (ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
Cash Value – Officer's Life, Net	8,500,000	9,000,000
Investment in Bonds	5,000,000	4,000,000
Investment in Subsidiaries	<u>6,000,000</u>	<u>8,000,000</u>

Total 19,500,000 21,000,000

Attachment 6, Page 4, Sch L, Line 14, Other Assets (ItemizedOtherAssetsSchedule)

	Beginning	Ending
Unexpended Industrial Rev Bond Proc	<u>51,708,200</u>	<u>58,394,283</u>
Total	51,708,200	58,394,283

**Attachment 7**, To Whom Diesel Fuel Sold Statement, Form 4136, Line 6 (ToWhomDieselFuelSoldStatement)

Name of Farmer: Robert N. Fuel TIN: 001-06-0019 Number of gallons brought: 25,500

Attachment 8, Form 1120S, Sch K, Line 12a, Contributions (CharitableContributionSchedule)

Name: Working Hard Incorporation
 Category: Cash Contribution (50%)
 Description: It is expected that the taxpayer filing this form will provide the appropriate information.
 Amount: 80,000

Form **1120S** 

Department of the Treasury Internal Revenue Service

# **U.S. Income Tax Return for an S Corporation**

Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation. OMB No. 1545-0130

See separate instructions.

2004
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For	cale	ndar year 20	04, or tax	year beginning	, 2	004, and end	ding			, 20	
	fective	e date of S	Use the IRS	Name		C				oyer identification n	umber
		s code	label. Other- wise,	Number, street, and room	or suite no. (If a P.O. b	ox, see page 12	2 of the ir	nstructions.)	<b>D</b> Date i	ncorporated	
		(see pages of the Insts.)	print or type.	City or town, state, and Z	IP code					assets (see page 12 ctions)	of
									\$		
FC	heck	applicable bo	xes: (1)	🗌 Initial return 🛛 (2) 🗌 F	Final return (3) 🗌	Name change	(4)	Address	change	(5) 🗌 Amendec	l return
				in the corporation at e							
Cau	tion:	Include only	trade or bu	isiness income and expe						s for more informa	ation.
	1a	Gross receipts o			ss returns and allowance			💶 c Bal 🕨			
Je	2	Cost of good	ds sold (So	chedule A, line 8)					2		
Income	3								3		
lnc	4			orm 4797, Part II, line 1					4		
_	5	Other incom	e (loss) (at	tach schedule)					5		
	6			dd lines 3 through 5.					6		
instructions for limitations)	7	Compensatio	on of office	ers			• •		7		
litati	8			ss employment credits)					8		
r lin	9			nce					9		
is fo	10						• •		10		
ction	11						• •		11 12		
struc	12						• •		13		
e Ü	13						• •	· · · ·	15		
of the				orm 4562)					-		
13 0				on Schedule A and else					14c		
page 13	с 15			uct oil and gas deplet					15		
e D	16								16		
eee)	17			, etc., plans					17		
suc	18			rams.					18		
ctic	19			ch schedule)					19		
Deductions	20			the amounts shown ir					20		
Ď	21	Ordinary bus	siness inco	ome (loss). Subtract line	20 from line 6 .				21		
	22	Tax: a Exce	ess net pa	ssive income tax (attacl	h schedule)	22a					
6	b	Tax from Scl	hedule D (	Form 1120S)		22b					
ents	с	Add lines 22	a and 22b	(see page 17 of the in	structions for addition	onal taxes)			22c		
me	23	Payments: a 2	004 estimate	ed tax payments and amount	applied from 2003 return	23a			_		
and Payme	b	Tax deposite	ed with Fo	rm 7004		23b			_		
5	С	Credit for Fe	deral tax	oaid on fuels (attach Fo	rm 4136)	23c					
and	d	Add lines 23	0						23d		
Tax á	24	Estimated ta	x penalty	(see page 17 of instruct	tions). Check if Forn	n 2220 is atta	ached.	. ►□	24		
Ē	25			smaller than the total o					25		
	26			3d is larger than the to		24, enter am			26		
	27		,	ou want: Credited to 2005 clare that I have examined this r		ving schedules an		unded	27	w knowledge and belief	it is true
Sig	nn			tion of preparer (other than taxp					je.	, ,	
	re								· · · ·	the IRS discuss this the preparer shown	
110		Signature of	officer		Date	Title				instructions)? <b>Yes</b>	
<b>D</b> - '		Preparer	's			Date		Check if		Preparer's SSN or PTI	N
Pai		signature						self-employe	d 🗌 🗌		
	pare		ame (or self-employe	(b)				EIN			
USE	Onl		and ZIP co					Phone	no. (	)	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11510H

	1120S (2				Р	age <b>2</b>
Sch	edule	A Cost of Goods Sold (see page 17 of the instructions)				
1	Invento	ry at beginning of year	1			
2	Purcha		2			
3	Cost o	labor	3			
4	Additic	nal section 263A costs (attach schedule)	4			
		osts (attach schedule)	5			
6	Total.	Add lines 1 through 5	6			
7	Invento	ry at end of year	7			
8	Cost o	f goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8			
9a	Check	all methods used for valuing closing inventory: (i) 🗌 Cost as described in Regulations sec	tion 1	.471-3		
	· ´	Lower of cost or market as described in Regulations section 1.471-4				
		Other (specify method used and attach explanation) ►				
		if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)				· Ц
		if the LIFO inventory method was adopted this tax year for any goods (if checked, attach For	n 970	)	. 🕨	
	invento	IFO inventory method was used for this tax year, enter percentage (or amounts) of closing ry computed under LIFO	9d			
	Was th	erty is produced or acquired for resale, do the rules of Section 263A apply to the corporation? ere any change in determining quantities, cost, or valuations between opening and closing inv " attach explanation.				_ No □ No
Sch	edule	B Other Information (see page 18 of instructions)			Yes	No
1	Check	method of accounting: (a) 🗌 Cash (b) 🗌 Accrual (c) 🗌 Other (specify) Þ				
2	See pa	ges 31 through 33 of the instructions and enter the:				
		iness activity  (b) Product or service				
3		nd of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stoc				
		tion? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name				
		er identification number and <b>(b)</b> percentage owned				
		e corporation a member of a controlled group subject to the provisions of section 1561?				
		his box if the corporation has filed or is required to file <b>Form 8264,</b> Application for Registration of a Tax this box if the corporation issued publicly offered debt instruments with original issue discoun		_		
0		ed, the corporation may have to file <b>Form 8281,</b> Information Return for Publicly Offered Original				
	Instrun		13300	Discount		
7		orporation: (a) was a C corporation before it elected to be an S corporation or the corporati	on aco	quired an		
		vith a basis determined by reference to its basis (or the basis of any other property) in t				
	C corp	pration and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the	net re	cognized		
	built-in	gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in	gain f	rom prior		
	years					
		this box if the corporation had accumulated earnings and profits at the close of the tax year				
9		corporation's total receipts (see page 19 of the instructions) for the tax year <b>and</b> its total as				
Note		ax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules corporation had assets or operated a business in a foreign country or U.S. possession, it			to atta	ach
Sche	dule N	(Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for				
JUI	edule	K Shareholders' Shares of Income, Deductions, Credits, etc. Shareholders' Pro Rata Share Items		Total amount		
	4		1			
	1	Ordinary business income (loss) (page 1, line 21)	2			
		Other gross rental income (loss)				
		Expenses from other rental activities (attach schedule)				
(s		Other net rental income (loss). Subtract line 3b from line 3a	3c			
Los	4	Interest income	4			
e (I	5	Dividends: <b>a</b> Ordinary dividends	5a			
Income (Loss)		b Qualified dividends				
lnc	6	Royalties	6			
	7	Net short-term capital gain (loss)	7			
		Net long-term capital gain (loss)	8a			
		Collectibles (28%) gain (loss)				
		Unrecaptured section 1250 gain (attach schedule)	0			
	9	Net section 1231 gain (loss) (attach Form 4797)	9 10			
	10	Other income (loss) (attach schedule)	10	1		

	Shareholders' Pro Rata Share Items (continued)	Т	otal amount	
s	<b>11</b> Section 179 deduction (attach Form 4562).	11		
Other Deductions	<b>12a</b> Contributions	12a		
n b b b b b b b b b b b b b b b b b b b	<b>b</b> Deductions related to portfolio income (attach schedule)	12b		
De		12c		
	c Investment interest expense	12d(2)		
	e Other deductions (attach schedule)	12e		
	<b>13a</b> Low-income housing credit (section 42(j)(5))	13a		
	<b>b</b> Low-income housing credit (other)	13b		
uits & cre Recapture	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c		
apt «		13d		
s ä	d Other rental real estate credits	13e		
Recapture	e Other rental credits	13f		
5	<b>g</b> Other credits and credit recapture (attach schedule).	13g		+
		log		+
	14a Name of country or U.S. possession ►	14b		
	b Gross income from all sources	14c		-
		140		-
	Foreign gross income sourced at corporate level:	144		
	d Passive	14d		_
su	e Listed categories (attach schedule)	14e		_
itio	f General limitation	14f		_
sac	Deductions allocated and apportioned at shareholder level:			
ans	g Interest expense	14g		
Ë	<b>h</b> Other	14h		_
gn	Deductions allocated and apportioned at corporate level to foreign source income:			
Foreign Transactions	i Passive	14i		
<u>P</u>	j Listed categories (attach schedule)	14j		
	k General limitation	14k		
	Other information:			
	I Foreign taxes paid	141		
	mForeign taxes accrued	14m		
	<b>n</b> Reduction in taxes available for credit (attach schedule).	14n		
	15a Post-1986 depreciation adjustment	15a		
×	<b>b</b> Adjusted gain or loss	15b		
e Ta		15c		
	<b>c</b> Depletion (other than oil and gas)	15d		-
Minimum Tax (AMT) Items	d Oil, gas, and geothermal properties—gross income	15e		
≥∽	e       Oil, gas, and geothermal properties—deductions.         f       Other AMT items (attach schedule)	15c		+
		16a		
der	16a Tax-exempt interest income	16b		+
sis	<b>b</b> Other tax-exempt income	16c		+
Shareholder Basis	<b>c</b> Nondeductible expenses			+
S I	d Property distributions	16d		+
	e Repayment of loans from shareholders	16e		_
0	<b>17a</b> Investment income	17a		_
	<b>b</b> Investment expenses	17b		+
	c Dividend distributions paid from accumulated earnings and profits	17c		+
	d Other items and amounts <i>(attach schedule)</i>			
Other Information	e Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) Combine			
	the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum			
5	of the amounts on lines 11 through 12e and lines 14l or 14m, whichever applies	17e		

Form 1120S (2004)

Form **1120S** (2004)

Form	1120S (2004)				Page	4
Note	e: The corporation is not required to com	plete Schedules L and	d M-1 if question	9 of Schedule	B is answered "Yes."	
Scl	nedule L Balance Sheets per Books	Beginning of	tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)	
1	Cash					
2a	Trade notes and accounts receivable					
b	Less allowance for bad debts					
3	Inventories					
4	U.S. government obligations.					
5	Tax-exempt securities					
6	Other current assets (attach schedule)					
7	Loans to shareholders					
8	Mortgage and real estate loans					
9	Other investments (attach schedule)					
10a	Buildings and other depreciable assets					
b	Less accumulated depreciation					
11a						
b	Less accumulated depletion					
12	Land (net of any amortization)					
13a	Intangible assets (amortizable only)					
b	Less accumulated amortization					
14	Other assets (attach schedule)					
15	Total assets					_
	Liabilities and Shareholders' Equity					
16	Accounts payable					
17	Mortgages, notes, bonds payable in less than 1 year.					
18	Other current liabilities (attach schedule) .					
19	Loans from shareholders					
20	Mortgages, notes, bonds payable in 1 year or more					
21	Other liabilities (attach schedule)					
22	Capital stock					
23	Additional paid-in capital.					
24	Retained earnings					
25	Adjustments to shareholders' equity (attach schedule).					
26	Less cost of treasury stock	(	)		(	)
27	Total liabilities and shareholders' equity			-		
Sch	nedule M-1 Reconciliation of Income	(Loss) per Books Wi	ith Income (Loss	) per Return		
1	Net income (loss) per books	5	Income recorded on boo		luded	
2	Income included on Schedule K, lines 1, 2, 3c, 4,		on Schedule K, lines 1 th			
	5a, 6, 7, 8a, 9, and 10, not recorded on books this	a	Tax-exempt interes	st\$		
	year (itemize):					
3	Expenses recorded on books this year not		Deductions included			
	included on Schedule K, lines 1 through 12,		1 through 12, and 14I			
	and 14l or (14m) (itemize):		against book income			
а	Depreciation \$	a	Depreciation \$			
b	Travel and entertainment \$					
	Add Free d through 0		Add lines 5 and 6.			
4	Add lines 1 through 3		/	,		
Sc	hedule M-2 Undistributed Taxable Inc					
		(a) Accumulated adjustments account		adjustments count	(c) Shareholders' undistributed taxable income previously taxe	
						_
1	Balance at beginning of tax year					
2	Ordinary income from page 1, line 21					
3	Other additions	(				
4			) (			
5	Other reductions		) (	)		
6	Combine lines 1 through 5					
7 0	Distributions other than dividend distributions					
8	Balance at end of tax year. Subtract line 7 from line 6					

# **Capital Gains and Losses and Built-In Gains**

Attach to Form 1120S.

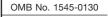
Department of the Treasury Internal Revenue Service

SCHEDULE D

(Form 1120S)

Name

See	separate	instructions.
000	Separate	1130 000013



2004

Employer identification number

### Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

	(a) Description of property (Example, 100 shares of "Z" Co.)	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions	5)	<b>(f)</b> Gain or (loss) (Subtract (e) from (d))
1							
						-	
2	Short-term capital gain from i	nstallment sales fro	om Form 6252, lir	ne 26 or 37		2	
3	Short-term capital gain or (los					3	
4	Combine lines 1 through 3 in	column (f)				4	
5	Tax on short-term capital gain					5	( )
6	Net short-term capital gain						
	Schedule K, line 7 or 10 .					6	

### Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

	(a) Description of property (Example, 100 sharesof "Z" Co.)	(b) Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instruction	6	(f) Gain or (loss) (Subtract (e) from (d))		
7									
		G							
8	Long-term capital gain from ir	nstallment sales fro	om Form 6252, lir	ne 26 or 37	1	8			
9	Long-term capital gain or (los					9			
10	Capital gain distributions .					10			
11	Combine lines 7 through 10 ir	n column (f)				•			
12	Tax on long-term capital gain	included on line 2	1 helow			12	( )		
13	Net long-term capital gain of						, , , , , , , , , , , , , , , , , , ,		
	Schedule K, line 8 or 10 .					13			
Ра	rt III Built-In Gains Tax					1			
14	Excess of recognized built-in	gains over recogni	zed built-in losse	s (attach computatio	on schedule)	14			
15	Taxable income (attach comp				-	15			
16	Net recognized built-in gain. E					16			
17	Section 1374(b)(2) deduction					17			
18	Subtract line 17 from line 16.					18			
19						19			
20	Section 1374(b)(3) business cr								
20	<b>Tax.</b> Subtract line 20 from line		•	•					

 page 1, line 22b
 21

 For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1120S.
 Cat. No. 11516V
 Schedule D (Form 1120S) 2004





Department of the Treasury

# **Credit for Federal Tax Paid on Fuels**

► See the Instructions on page 3.

OMB No. 1545-0162 Attachment 23 Sequence No.

Internal Revenue Service Name (as shown on your income tax return) Attach this form to your income tax return.

Taxpayer identification number

Caution: • You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720). Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C, line 11 (Form 720) to make these claims.

#### Nontaxable Use of Gasoline and Gasohol 1

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Off-highway business use of gasoline		\$.184		\$	
b	Use of gasoline on a farm for farming purposes		.184			362
с	Other nontaxable use of gasoline		.184 .184	J		
d	10% gasohol		.132		\$	359
е	7.7% gasohol		.14396			375
f	5.7% gasohol		.15436			376
2	Nontaxable Use of Aviation Gasoline					

#### Nontaxable Use of Aviation Gasoline 2

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$ .15		\$	354
h	Other nontaxable use		.194	1		324
<u> </u>	Other nontaxable use		.194			324

#### 3 Nontaxable Use of Undyed Diesel Fuel

Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the diesel fuel did not contain visible evidence of dye. Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here

<b>Caution:</b> Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes. Only registered ultimate	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
vendors may make those claims (see line 6).		\$.244	1	\$	260
Nontaxable use		.244	}		360
Use in trains		.20			353
Use in certain intercity and local buses		.17			350

#### Nontaxable Use of Undyed Kerosene 4

Claimant has the name and address of the person(s) who sold the kerosene to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the kerosene did not contain visible <b>Exception.</b> If any of the kerosene included in this claim <b>di</b> here	d contain v	visible evidence	<b>,</b> ,	1	eck ▶ □
<b>Caution:</b> Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).	(a) Type	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
		\$.244	1	\$	346
Nontaxable use		.244	}		340

For Paperwork Reduction Act Notice, see the instructions.

5 Nontaxable Use of Aviation Fuel							
	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN		
Use in commercial aviation (other than foreign trade)		\$.175		\$	355		
Other nontaxable use		.219			369		
Other nontaxable uses		.044			377		
	Use in commercial aviation (other than foreign trade) Other nontaxable use	Use in commercial aviation (other than foreign trade)         Other nontaxable use	(a) Type of use(b) RateUse in commercial aviation (other than foreign trade)\$ .175Other nontaxable use.219	(a) Type of use(b) Rate(c) GallonsUse in commercial aviation (other than foreign trade)\$ .175Other nontaxable use.219	(a) Type of use     (b) Rate     (c) Gallons     (d) Amount of credit       Use in commercial aviation (other than foreign trade)     \$ .175     \$       Other nontaxable use     .219		

#### Sales by Registered Ultimate Vendors of Undyed Diesel Fuel UV Registration No. ► 6

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

Claimant certifies that the diesel fuel did not contain visible evidence of dve.

 $\square$ Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here

				(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use on a farm for farming purposes		\$	.244	}	\$	360
b	Use by a state or local government			.244	J		
7	Sales by Registered Ultimate Vendors of Undyed Kerosene				egistration No. ► egistration No. ►		

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false, or has the Regulations section 48.6427-10(e)(4) statement, if required, for line 7c. See the instructions for additional information to be submitted.

Claimant certifies that the kerosene did not contain visible evidence of dye.  $\square$ Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here

	162		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
				,	\$	
а	Use on a farm for farming purposes		\$.244			
						346
b	Use by a state or local government		.244	{		040
с	Sales from a blocked pump		.244			

#### Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses 8

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in certain intercity and local buses		\$.062		\$	352
b	Use in qualified local buses or school buses		.136			361

#### 9 **Gasohol Blending**

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was sold or used in claimant's trade or business. For each batch of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

			Gallo	ns of	(d) Amount of credit (col. (a) $\times$ col. (b))			
		(a) Rate	(b) Gasoline	(c) Alcohol			(e) CRN	
а	10% gasohol	\$ .03734			\$		356	
b	7.7% gasohol	.02804					357	
с	5.7% gasohol	.02031					363	
10	<b>Total income tax credit claimed.</b> Add lines 1 through 9, column (d). Enter here and on         Form 1040, line 69 (also check box b on line 69); Form 1120, line 32g; Form 1120-A, line         28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns.							

Form **4136** (2004) 194

Form <b>4562</b>	
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Department of the Treasury Internal Revenue Service

Name(s) shown on return

# **Depreciation and Amortization**

(Including Information on Listed Property)

► See separate instructions.

OMB No. 1545-0172

tions.  Attach to your tax return.	Attachment Sequence No. <b>67</b>
Business or activity to which this form relates	Identifying number
ty Under Section 179	

Pa			ertain Property Un sted property, comp			u complete Part	: <i>I.</i>	•
1	Maximum amount. S	See page 2 of	the instructions for a h	igher limit for	certain bu	sinesses	1	\$102,000
2			y placed in service (se	•			2	
3			operty before reductio				3	\$410,000
4			ine 3 from line 2. If ze				4	
5	Dollar limitation for t separately, see page	tax year. Subt e 3 of the inst	ract line 4 from line 1.	If zero or less	, enter -0	If married filing	5	
		Description of pro		(b) Cost (busines		(c) Elected cos	t	
6								-
7	Listed property Ent	er the amount	t from line 29		7			
8			property. Add amoun			and 7	8	
9			naller of line 5 or line				9	
10			n from line 13 of your				10	
11	•		naller of business income				11	
12			Add lines 9 and 10, b				12	
13	Carryover of disallowe	ed deduction to	2005. Add lines 9 and	10, less line 12	▶ 13			
Note	e: Do not use Part II o	or Part III belo	ow for listed property.	Instead, use F	Part V.			
Pa	t II Special De	preciation A	llowance and Othe	er Depreciat	ion (Do	not include liste	d pr	operty.)
14	Special depreciation	n allowance	for qualified property	(other than	listed pro	perty) placed in		
••			page 3 of the instru				14	
15			(1) election (see page				15	
16			RS) (see page 4 of the				16	
Pa			(Do not include list				uctio	ons.)
		•		Section A	· ·	•		
17	MACRS deductions	for assets pla	aced in service in tax	vears beginnir	na before	2004	17	
18	If you are electing ur	nder section 10	68(i)(4) to group any as counts, check here .	sets placed in	service d	uring the tax year		
		norui abber ab				~ ▶ أ		
	Section B—					►□	eciati	ion System
(a)	Classification of property		d in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions)			he General Depre		ion System (g) Depreciation deduction
(a) 19a		Assets Place (b) Month and year placed in	d in Service During 2 (c) Basis for depreciation (business/investment use	2004 Tax Yea (d) Recovery	r Using tl	he General Depre		
	Classification of property	Assets Place (b) Month and year placed in	d in Service During 2 (c) Basis for depreciation (business/investment use	2004 Tax Yea (d) Recovery	r Using tl	he General Depre		
19a	Classification of property 3-year property	Assets Place (b) Month and year placed in	d in Service During 2 (c) Basis for depreciation (business/investment use	2004 Tax Yea (d) Recovery	r Using tl	he General Depre		
19a b c	Classification of property 3-year property 5-year property	Assets Place (b) Month and year placed in	d in Service During 2 (c) Basis for depreciation (business/investment use	2004 Tax Yea (d) Recovery	r Using tl	he General Depre		
19a b c d	Classification of property 3-year property 5-year property 7-year property	Assets Place (b) Month and year placed in	d in Service During 2 (c) Basis for depreciation (business/investment use	2004 Tax Yea (d) Recovery	r Using tl	he General Depre		
19a b c d e	Classification of property 3-year property 5-year property 7-year property 10-year property	Assets Place (b) Month and year placed in	d in Service During 2 (c) Basis for depreciation (business/investment use	2004 Tax Yea (d) Recovery	r Using tl	he General Depre		
19a b c d e f	Classification of property 3-year property 5-year property 7-year property 10-year property 15-year property	Assets Place (b) Month and year placed in	d in Service During 2 (c) Basis for depreciation (business/investment use	2004 Tax Yea (d) Recovery	r Using tl	he General Depre		
19a b c d e f g	Classification of property 3-year property 5-year property 7-year property 10-year property 15-year property 20-year property 25-year property	Assets Place (b) Month and year placed in	d in Service During 2 (c) Basis for depreciation (business/investment use	(d) Recovery period	r Using tl	►		
19a b c d e f g	Classification of property 3-year property 5-year property 7-year property 10-year property 15-year property 20-year property	Assets Place (b) Month and year placed in	d in Service During 2 (c) Basis for depreciation (business/investment use	2004 Tax Yea (d) Recovery period 25 yrs.	r Using ti	►     .		
19a b c d e f g h	Classification of property 3-year property 5-year property 7-year property 10-year property 20-year property 25-year property Residential rental property Nonresidential real	Assets Place (b) Month and year placed in	d in Service During 2 (c) Basis for depreciation (business/investment use	2004 Tax Yea (d) Recovery period 25 yrs. 27.5 yrs.	r Using ti (e) Conve	►     .		
19a b c d e f g h	Classification of property 3-year property 5-year property 7-year property 10-year property 15-year property 20-year property 25-year property Residential rental property Nonresidential real property	Assets Place (b) Month and year placed in service	d in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions)	2004 Tax Yea (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs.	r Using ti (e) Conve	►     .	d	(g) Depreciation deduction
19a b c d e f f h	Classification of property 3-year property 5-year property 7-year property 10-year property 20-year property 25-year property Residential rental property Nonresidential real property Section C—A	Assets Place (b) Month and year placed in service	d in Service During 2 (c) Basis for depreciation (business/investment use	2004 Tax Yea (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs.	r Using ti (e) Conve	►     .     he General Depre ntion     (f) Metho      (f) Metho      .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .	d	(g) Depreciation deduction
19a b c d e f f g h i 20a	Classification of property 3-year property 5-year property 7-year property 10-year property 20-year property 25-year property Residential rental property Nonresidential real property Section C—A Class life	Assets Place (b) Month and year placed in service	d in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions)	2004 Tax Yea (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. 204 Tax Year	r Using ti (e) Conve	►     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .	d	(g) Depreciation deduction
19a b c d e f g h i 20a b	Classification of property 3-year property 5-year property 7-year property 10-year property 20-year property 25-year property Residential rental property Nonresidential real property Section C—A	Assets Place (b) Month and year placed in service	d in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions)	2004 Tax Yea (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. 204 Tax Year 12 yrs.	r Using the	A Constraint of the second seco	d	(g) Depreciation deduction
19a b c d e f g h i 20a b c	Classification of property 3-year property 5-year property 10-year property 15-year property 20-year property 25-year property Residential rental property Nonresidential real property Section C—A Class life 12-year 40-year	Assets Place (b) Month and year placed in service service	d in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions)  in Service During 20	2004 Tax Yea (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. 204 Tax Year	r Using ti (e) Conve	►     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .     .	d	(g) Depreciation deduction
19a b c d e f g h i i 20a b c c Pat	Classification of property 3-year property 5-year property 7-year property 10-year property 20-year property 25-year property Residential rental property Nonresidential real property Section C—A Class life 12-year 40-year <b>Summary</b> (	Assets Place (b) Month and year placed in service service seets Placed see page 7 of	d in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions)  in Service During 20 of the instructions)	2004 Tax Yea (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. 204 Tax Year 12 yrs.	r Using the	A Constraint of the second seco	d recia	(g) Depreciation deduction
19a b c d e f g h i 20a b c	Classification of property 3-year property 5-year property 7-year property 10-year property 20-year property 25-year property Residential rental property Nonresidential real property Section C—A Class life 12-year 40-year <b>t IV</b> Summary ( Listed property. Ent Total. Add amounts	Assets Place (b) Month and year placed in service service seevice see placed see placed er amount fro from line 12,	d in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions)  in Service During 20 of the instructions)	2004 Tax Yea (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. 204 Tax Year 12 yrs. 40 yrs. nes 19 and 20	r Using ti (e) Conve		d	(g) Depreciation deduction

enter the portion of the basis attributable to section 263A costs For Paperwork Reduction Act Notice, see separate instructions. 23

#### Form 4562 (2004)

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

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

Sec	tion A—Depre	ciation and O ^r	ther Inform	nation (Caution:	See page 8 of the	instructio	ons for I	limits	for passenger a	automobiles.)
24a	Do you have evid	ence to support t	the business/i	nvestment use claime	ed? 🗌 Yes 🗌 No	24b If '	'Yes," is	the e	vidence written?	🗌 Yes 🗌 No
Ту	<b>(a)</b> De of property (list vehicles first)	<b>(b)</b> Date placed in service	(c) Business/ investment use percentage	<b>(d)</b> Cost or other basis	(e) Basis for depreciation (business/investment use only)	<b>(f)</b> Recovery period	<b>(g)</b> Metho Conver	od/	<b>(h)</b> Depreciation deduction	(i) Elected section 179 cost
25					placed in service ( (see page 8 of the			25		
26	Property used	more than 50	% in a qua	lified business us	e (see page 8 of t	he instru	ctions):		-	
			%							
			%							
			%							
27	Property used	50% or less i	n a qualifie	d business use (s	see page 8 of the i	nstructio	ns):			
			%				S/L -			
			%				5/L -			
			%				5/L -			
28	Add amounts	in column (h),	lines 25 th	rough 27. Enter h	ere and on line 21	, page 1.		28		
29					ne 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.

30	Total business/investment miles driven during the year ( <b>do not</b> include commuting	(a) (b) (c) Vehicle 1 Vehicle 2 Vehicle 3		(d) Vehicle 4		<b>(e)</b> Vehicle 5		<b>(f)</b> Vehicle 6						
31	miles—See page 2 of the instructions) . 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?													
36	Is another vehicle available for personal use?													

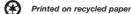
#### Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting,	Yes	No
	by your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
	See page 10 of 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 page 10 of the instructions.)		
	Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

#### Part VI Amortization

	<b>(a)</b> Description of costs	<b>(b)</b> Date amortization begins	<b>(c)</b> Amortizable amount	<b>(d)</b> Code section	Amort perio	e) ization od or entage	<b>(f)</b> Amortization for this year
42	Amortization of costs that begin	ns during your 2004	tax year (see page 11 of	the instructions):			
43	Amortization of costs that beg	an betore your 20	04 tax year			43	
44	Total. Add amounts in column	n (f). See page 12	of the instructions for wh	nere to report.		44	
							- 4660 /0



# 

OMB No. 1545-1186

2004

Department of the Treasury Internal Revenue Service

► Attach to Form 1065, Form 1065-B, or Form 1120S.

Employer identification number

1	Show the kind and location of each property. See page 2 for additional properties.	
Α		
в		
С		
D		

			Properties										
	Rental Real Estate Income		Α		В		С		D				
2	Gross rents	2								_			
	Rental Real Estate Expenses												
3	Advertising	3 4											
4	Auto and travel							-					
5	Cleaning and maintenance.												
6	Commissions	7		1			25						
7		8						+		_			
8	Legal and other professional fees	9											
9	Interest	10											
10	Repairs	11											
11 12	Taxes   .   .   .   .     Utilities   .   .   .   .   .	12											
13	Wages and salaries	13											
14	Depreciation (see instructions)	14											
15	Other (list) ►												
10		45											
		15											
16	Total expenses for each property.												
	Add lines 3 through 15	16											
17	Total gross rents. Add gross rents	s fron	n line 2, columns	s A th	rough H			17					
									,				
18	Total expenses. Add total expens	es fro	om line 16, colun	nns A	through H.			18	(	)			
19	Net gain (loss) from Form 4797, P												
	estate activities	•		• •		• •		19					
20a	Net income (loss) from rental real							20a					
	this partnership or S corporation is a partner or beneficiary (from Schedule K-1)												
α	20a. Attach a schedule if more space			icn ne	et income (ioss) is	s snov	wh on line						
	Zoa. Attaon a sonedule il more spat	50 19 1											
	(1) Name		<b>(2)</b> Er	nploy	er identification	numl	ber						
21	Net income (loss) from rental real e	estate	activities. Comb	oine li	nes 17 through 2	20a. E	nter the result						
	here and on:												
	• Form 1065 or 1120S: Schedule	e K, li	ne 2, or				}	21					
	• Form 1065-B: Part I, line 4						J						
									407	_			

Page 2 Form 8825 (2004) 1 Show the kind and location of each property. Е _____ F _____ G Н _____

			Properties							
	Rental Real Estate Income		E		F		G		Н	
2	Gross rents	2								
	Rental Real Estate Expenses									
3	Advertising	3								
4	Auto and travel	4								
5	Cleaning and maintenance.	5								
6	Commissions	6								
7	Insurance	7								
8	Legal and other professional fees.	8								
9	Interest	9								
10	Repairs	10								
11	Taxes						C			
12	Utilities	12								
13	Wages and salaries	13								
14	Depreciation (see instructions)	14								
15	Other (list) ►									
		15								
		15								
16	Total expenses for each property.		101							
	Add lines 3 through 15			7		<u> </u>		<u> </u>		

		Final K-1		Amend	ed K-	1 OMB No. 1545-0130
Schedule K-1 (Form 1120S) 20 <b>04</b>	Pa	art III				of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service Tax year beginning, 2004 and ending, 20	1	Ordinary I	ousiness incon	ne (loss)	13	Credits & credit recapture
Shareholder's Share of Income, Deductions,	2	Net rental	real estate inc	ome (loss)		
Credits, etc. > See back of form and separate instructions.	3	Other net	rental income	(loss)		
Part I         Information About the Corporation           A         Corporation's employer identification number:	4	Interest in	icome			
	5a	Ordinary	dividends			
B Corporation's name, address, city, state, and ZIP code	5b	Qualified	dividends		14	Foreign transactions
	6	Royalties				
C IRS Center where corporation filed return:	7	Net short-	term capital ga	ain (loss)		
	8a	Net long-	term capital ga	ain (loss)		
D       Image: Tax shelter registration number, if any         E       Check if Form 8271 is attached	8b	Collectible	es (28%) gain	(loss)		
Part II Information About the Shareholder	8c	Unrecapti	ured section 12	250 gain	G	
F Shareholder's identifying number:	9	Net section	on 1231 gain (I	oss)		
G Shareholder's name, address, city, state and ZIP code	10	Other inco	ome (loss)		15	Alternative minimum tax (AMT) items
H Shareholder's percentage of stock ownership for tax year						
	11	Section 1	79 deduction		16	Items affecting shareholder basis
	12	Other dec	luctions			
se Only						
For IRS Use Only					17	Other information
		* 600 5	attached at	tomant	for	dditional information
	1	266 2	anached sta	atement	ior a	dditional information.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Cat. No. 11520D

Schedule K-1 (Form 1120S) 2004

		Final K-1		Amer	nded K-	OMB No. 1545-0130
Schedule K-1 (Form 1120S) 20 <b>04</b>	Pa	art III				of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service Tax year beginning, 2004 and ending, 20	1	Ordinary k	business incor	me (loss)	13	Credits & credit recapture
Shareholder's Share of Income, Deductions,	2	Net rental	real estate inc	ome (loss	3)	
Credits, etc. > See back of form and separate instructions.	3	Other net	rental income	e (loss)		
Part I         Information About the Corporation           A         Corporation's employer identification number:	4	Interest in	icome			
	5a	Ordinary o	dividends			
B Corporation's name, address, city, state, and ZIP code	5b	Qualified of	dividends		14	Foreign transactions
	6	Royalties				
C IRS Center where corporation filed return:	7		term capital ga	. ,		
	8a	Net long-t	term capital ga	ain (loss)		
D       Image: Tax shelter registration number, if any         E       Check if Form 8271 is attached	8b	Collectible	es (28%) gain	(loss)		
Part II Information About the Shareholder	8c	Unrecaptu	ured section 1	250 gain	C	
F Shareholder's identifying number:	9	Net section	on 1231 gain (i	loss)		
G Shareholder's name, address, city, state and ZIP code	10	Other inco	ome (loss)		15	Alternative minimum tax (AMT) items
	2					
H Shareholder's percentage of stock ownership for tax year						
	11	Section 1	79 deduction		16	Items affecting shareholder basis
	12	Other ded	ductions			
VIno						
S Use						
For IRS Use Only					17	Other information
		* See a	attached sta	atemen	t for a	additional information.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Cat. No. 11520D

Schedule K-1 (Form 1120S) 2004

## **TEST SCENARIO 8**

FORMS REQUIRED: 1120S, Sch D (1120S), 4562, 4797, 8082, 8283, 8825, 8881, Sch K-1 (2)

## **ATTACHMENTS:**

ItemizedOtherIncomeSchedule2 ItemizedOtherDeductionSchedule2 ItemizedOtherCostsSchedule ItemizedDeductionsPortfolioIncomeLossStatement ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherCurrentLiabilitiesSchedule ItemizedIncomeNotRecordedOnBooksSchedule2 ItemizedExpenseRecordedOnBooksSchedule2 ItemizedDeductionNotChargedAgainstBooksSchedule2 FairMarketValueStatement CharitableContributionSchedule ItemizedOtherCreditsSchedule

## BINARY ATTACHMENTS: None

OTHER:	Practitioner PIN				
HEADER INFO:					
<u>Originator:</u>	MultipleSoftwarePackagesUsed: No EFIN: Self-select Type: ERO NameControl: GOLD PractionerPIN: EFIN – Self-select, PIN – Self-select, PIN Entered by – ERO				
<u>Officer:</u>	Name: Buff Ann Shine Title: Chief Executive Officer Phone: 800-555-1212 EmailAddress: DateSigned: Self-select				
PREPARED BY:	Electronic Tax Filers, Inc. 999-06-0007, 11-0000011 100 Efile Drive Anytown, TX 78621 Phone Number: 512-555-1212				
TAXPAYER NAME: TAXPAYER EIN: TAX PERIOD:	Golden Bridge Detailing Service, Inc. 11-0000008 Calendar Year				
ADDRESS:	38 Any Street Anytown, MI 49261				

Details for attachments to Forms 1120S, 8283, Sch K-1 (1120S)

Attachment 1, Form 1120S, Page 1, Line 5, Other Income (ItemizedOtherIncomeSchedule2)

Miscellaneous	( <u>3,272,375)</u>
Total	(3,272,375)

Attachment 2, Form 1120S, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionSchedule2)

Telephone & Telegraph	300,000
Warehouse Fees	400,000
Professional Services	500,000
Commissions	200,000
Travel Expenses	300,000
Freight	300,000
Total	2,000,000

Attachment 3, Form 1120S, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Allocation of Cost of Goods Sold	70,480
Cost of Service	<u>628,265</u>
Total	698,745

Attachment 4, Form 1120S, Page 3, Sch K, Line 12b, Deductions related to Portfolio Income (Loss) (ItemizedDeductionsPortfolioIncomeLossStatement)

<u>Description</u>	<u>Category</u>	<u>Amount</u>
Deductions from Investment Fees	Portfolio (Other)	188,732
Deductions from Portfolio Management	Portfolio (Other)	<u>188,733</u>
Total		377,465

Attachment 5, Form 1120S, Page 4, Sch L, Line 6, Other current assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Prepaid Expenses	17,828	33,681
Unbilled Revenue	612,886	1,724,222
Intercompany Advances	225,293	24,896
Other	<u>     0</u>	2,637,012
Total	856,007	4,419,811

Attachment 6, Form 1120S, Page 4, Sch L, Line 9, Other investments (ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
Cash Value – Officer's Life, Net	102,065,661	102,471,976
Total	102,065,661	102,471,976

# Attachment 7, Form 1120S, Page 4, Sch L, Line 18, Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

Deferred Comp. Payroll Taxes Payable	Beginning	<b>Ending</b> 205,651 16,716
Due to Broker Deferred Revenue	726,483 244,803 (4,524,505)	,
Pension Insurance Accrued Expenses	(1,534,505) <u>1,029,197</u>	576,980 <u>55,162</u>
Total	465,978	854,509

Attachment 12, Form 1120S, Page 4, Sch M-1, Line 2, Taxable Income Not Recorded on Books (ItemizedIncomeNotRecordedOnBooksSchedule2)

OID on Treasury Strips	7,217
Miscellaneous	<u>939,146</u>
Total	946,363

Attachment 13, Form 1120S, Page 4, Sch M-1, Line 3, Expenses Recorded on Books, But Not Deducted on Return (ItemizedExpenseRecordedOnBooksSchedule2)

Pension Profit Sharing Plan Adj	500
Accrued Expenses	<u>444,860</u>
Total	445,360

Attachment 14, Form 1120S, Page 4, Sch M-1, Line 6, Deductions on Return Not Charged Against Book Income (ItemizedDeductionNotChargedAgainstBooksSchedule2)

Prior RAR Adjustments	<u>1,368,088</u>
Total	1,368,088

Attachment 8, Form 8283, Section A, Part 1, Information on Donated Property (FairMarketValueStatement)

Fair Market Value (FMV) Statement: The fair market value of the Industrial Sized Brushless and Waterless Car Waxer is reduced because the 50% limit, instead of the 30% limit, was chosen. (FMV) \$6,500 – (Adj Basis) \$5,000 = (Appreciation) \$1,500.

Attachment 10, Form 1120S, Sch K, Line 12a, Contributions (CharitableContributionSchedule)

Name: Golden Bridge Detailing Service, Inc. Category: Cash Contribution (50%) Description: It is expected that the taxpayer filing this form will provide the appropriate information. Amount: 5,931

Attachment 11, Form 1120S, Sch K, Line 13g, Other credits and credit recapture (ItemizedOtherCreditsSchedule)

Form **1120S** 

# U.S. Income Tax Return for an S Corporation

► Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.

OMB No. 1545-0130

2 4

	Department of the Treasury					+			
	See separate instructions.       or calendar year 2004, or tax year beginning     , 2004, and ending						. 20		
		e date of S		Name	2004, and chaing		C Emple	yer identification n	umber
election			Use the	Name					amber
			IRS label.	Number, street, and room or suite no. (If a P.C	) how see page 12 of the	instructions)	<b>D</b> Date i		
B B	lusine	ss code	Other-		5. box, 600 page 12 of the	inoti dotiono.)	D Duto I	liberperatea	
n	umbe	r (see pages	wise, print or	City or town, state, and ZIP code			E Total a	assets (see page 12	 of
3	1–33	of the Insts.)	type.				instruc		
							\$		1
	bool		(00) (1)	$ = \frac{1}{2} $	Nama abanga (4)	Addroop	obongo	(E) Amondoo	
				☐ Initial return (2) ☐ Final return (3) s in the corporation at end of the tax yea					return
Cal	ution	: Include <b>onlv</b> t	rade or bi	usiness income and expenses on lines 1a	through 21. See page 1	 12 of the ins	struction	s for more informa	ation.
	1	-		<b>b</b> Less returns and allowar			1		
-							2		+
Income	2			chedule A, line 8)			3		+
S	3			orm 4797, Part II, line 17 <i>(attach Form 4</i> 7			4		+
<u>_</u>	4			ttach schedule)			5		+
	6	Total income	e (loss) (al	Add lines 3 through 5.		· · · · ·	6		+
s)	7			ers			7		+
ation	8			ess employment credits)			8		+
mita	9	Benairs and I	maintanar		CO · · · ·		9	·	1
or li	10	Rad debts	maimenai				10	·	1
ns f	11	Bents					11		<u> </u>
lotic	12						12		<u> </u>
Istru	13	Interest		Kes or			13		
of the instructions for limitations)			(attach Fo	orm 4562)	14a				
of tl				on Schedule A and elsewhere on return .					
13		Subtract line	14b from	n line 14a			14c		
page 13	15			duct oil and gas depletion.)			15		
e be	16						16		
<u>(</u> 8	17			g, etc., plans			17		
Deductions (see	18			grams			18		
icti	19			nch schedule)			19		
pe	20	Total deduct	tions. Add	d the amounts shown in the far right colu	umn for lines 7 through	n 19 🕨	20		
ă	21	Ordinary bus	iness inco	ome (loss). Subtract line 20 from line 6 .	<u> </u>		21		
	22	Tax: a Exce	ss net pa	assive income tax (attach schedule)	22a				
6	b	Tax from Sch	nedule D (	(Form 1120S)	22b				
, ut	c	Add lines 22a	a and 22b	o (see page 17 of the instructions for add	litional taxes)		22c		
Tax and Payments	23	Payments: a 20	004 estimate	ed tax payments and amount applied from 2003 ret	turn <b>23a</b>		_		
ayı	b	Tax deposite	d with Fo	orm 7004	. 23b		_		
5	c	Credit for Fee	deral tax p	paid on fuels (attach Form 4136)	23c		_		
<b>u</b>	d	Add lines 23a	0				23d		
×	24	Estimated tax	k penalty	(see page 17 of instructions). Check if $\ensuremath{Fe}$	orm 2220 is attached.	. ►	24		+
Ē	25			smaller than the total of lines 22c and 2			25		<u> </u>
	26			23d is larger than the total of lines 22c a			26		+
	27		,	you want: Credited to 2005 estimated tax ► eclare that I have examined this return, including accompt		funded	27	v knowledge and belief	it is true
Sig	nn			ation of preparer (other than taxpayer) is based on all inf			ge.		
	ere	•					· · · ·	the IRS discuss this the preparer shown	
110		Signature of c	officer	Date	Title			instructions)? <b>Yes</b>	
		, ,	•		Date			Preparer's SSN or PTI	۷
Pai	d	Preparer' signature				Check if self-employe			
Pre	pare	Firm's na	ime (or			EIN	<u>~ 니  </u>		
Use	e On		elf-employe and ZIP co			Phone	no. (	)	
For	Priv			Reduction Act Notice, see the separate	instructions	Cat. No. 11		Form <b>1120</b> \$	<b>S</b> (2004)

Form	1120S (20	04)		Page <b>2</b>		
Sch	edule	A Cost of Goods Sold (see page 17 of the instructions)				
1	Invento	y at beginning of year	1			
2	Purcha	Ses	2			
3		labor	3			
4		nal section 263A costs (attach schedule)	4			
5			5			
6		Add lines 1 through 5         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .	7			
7			8			
8 9a		$\dot{g}$ <b>goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2				
94		Lower of cost or market as described in Regulations section 1.471-4	1011 1.47 1-5			
		Other (specify method used and attach explanation)				
b		f there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)				
С		f the LIFO inventory method was adopted this tax year for any goods (if checked, attach For				
d		FO inventory method was used for this tax year, enter percentage (or amounts) of closing y computed under LIFO	9d	I		
е		y computed under LIFO		No		
	Was th	ere any change in determining quantities, cost, or valuations between opening and closing inv attach explanation.				
Sch	edule	B Other Information (see page 18 of instructions)	Y	es No		
1		nethod of accounting: (a) 🗌 Cash (b) 🗌 Accrual (c) 🗌 Other (specify) Þ				
2		ges 31 through 33 of the instructions and enter the:				
•		ness activity  (b) Product or service  (c)				
3		nd of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stoc tion? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: <b>(a)</b> name				
		er identification number and <b>(b)</b> percentage owned				
4		e corporation a member of a controlled group subject to the provisions of section 1561?				
5		his box if the corporation has filed or is required to file <b>Form 8264,</b> Application for Registration of a Tax				
6		his box if the corporation issued publicly offered debt instruments with original issue discoun				
	If check	ed, the corporation may have to file Form 8281, Information Return for Publicly Offered Original	Issue Discount			
	Instrum					
7		orporation: (a) was a C corporation before it elected to be an S corporation or the corporati	· ·			
		ith a basis determined by reference to its basis (or the basis of any other property) in t				
		pration <b>and (b)</b> has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the	-			
		gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in s				
8		his box if the corporation had accumulated earnings and profits at the close of the tax year				
9		corporation's total receipts (see page 19 of the instructions) for the tax year and its total as	sets at the end			
		ax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules				
		corporation had assets or operated a business in a foreign country or U.S. possession, it (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for		attach		
Sch	edule	K Shareholders' Shares of Income, Deductions, Credits, etc.				
		Shareholders' Pro Rata Share Items	Total amount			
	1	Ordinary business income (loss) (page 1, line 21)	1			
	2	Net rental real estate income (loss) (attach Form 8825)	2			
		Other gross rental income (loss)	-			
_	b Expenses from other rental activities (attach schedule) 3b					
signed       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						
(Lo			4 5a			
me	5	Dividends: <b>a</b> Ordinary dividends	Ja			
S	6		6			
드		Royalties	7			
		Net long-term capital gain (loss)	8a			
		Collectibles (28%) gain (loss)				
		Unrecaptured section 1250 gain (attach schedule)				
	9	Net section 1231 gain (loss) (attach Form 4797)	9			
		Other income (loss) (attach schedule)	10			

	US (2004) Sharahaldars' Pro Pata Shara Itama (continued)	Total	
	Shareholders' Pro Rata Share Items (continued)		amount
, suc	<b>11</b> Section 179 deduction (attach Form 4562).	11	
Other Deductions	<b>12a</b> Contributions	12a	
edu	<b>b</b> Deductions related to portfolio income (attach schedule)	12b	
Ď	c Investment interest expense	12c	
	d Section 59(e)(2) expenditures (1) Type ►	12d(2)	
	e Other deductions (attach schedule)	12e	
t <u>≓</u>	<b>13a</b> Low-income housing credit (section 42(j)(5))	13a	
Credit ture	<b>b</b> Low-income housing credit (other)	13b	
ĒŪ	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
s de la	d Other rental real estate credits	13d	
dits & Cre Recapture	e Other rental credits	13e	
Credits & Recapt	f Credit for alcohol used as fuel (attach Form 6478)	13f	
0	g Other credits and credit recapture (attach schedule).	13g	
	14a Name of country or U.S. possession ►		
	<b>b</b> Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level:		
	d Passive	14d	
Ś	e Listed categories (attach schedule)	14e	
ion	f General limitation	14f	
Transactions	Deductions allocated and apportioned at shareholder level:		
usé		14g	
ra	g Interest expense	14h	
Ĺ	Deductions allocated and apportioned at corporate level to foreign source income:		
Foreign	i Passive	14i	
or	j Listed categories (attach schedule)	14j	
<b>L</b>		14k	
	Other information:	141	
		14m	
	<b>m</b> Foreign taxes accrued	14m	
		15a	
	15a Post-1986 depreciation adjustment	15a 15b	
ive Tax	<b>b</b> Adjusted gain or loss	15D	
) Ite	c Depletion (other than oil and gas)		
Alternative Minimum Tax (AMT) Items	d Oil, gas, and geothermal properties—gross income	15d	
Ϋ́́Μ	e Oil, gas, and geothermal properties—deductions.	15e	
	f Other AMT items (attach schedule)	15f	
ltems Affecting Shareholder Basis	<b>16a</b> Tax-exempt interest income	16a	
iffect sis	<b>b</b> Other tax-exempt income	16b	
IS A aret Bas	c Nondeductible expenses	16c	
Shi	d Property distributions	16d	
	e Repayment of loans from shareholders	16e	
Б С	<b>17a</b> Investment income	17a	
ati	<b>b</b> Investment expenses	17b	
E	c Dividend distributions paid from accumulated earnings and profits	17c	
<u>o</u>	d Other items and amounts (attach schedule)		
r F	e Income/loss reconciliation. (Required only it Schedule M-1 must be completed.) Combine		
Other Information	e Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) 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 12e and lines 14l or 14m, whichever applies		

Form 1120S (2004)

Form **1120S** (2004)

Form	1120S (2004)						Page 4
Note	e: The corporation is not required to comp	olete Schedules L	and M-1	if question	9 of Schedule	e B is answe	red "Yes."
Sch	nedule L Balance Sheets per Books	Beginning	of tax year	r		End of tax year	
	Assets	(a)		(b)	(c)		(d)
1	Cash						
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts						
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities						
6	Other current assets (attach schedule)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach schedule)						
9 10a	Buildings and other depreciable assets						
b	Less accumulated depreciation						
11a	Depletable assets						
b	Less accumulated depletion						
12	Land (net of any amortization)						
12 13a	Intangible assets (amortizable only)						
b	Less accumulated amortization						
14	Other assets (attach schedule)						
15	Total assets	·					
15	Liabilities and Shareholders' Equity						
16	Accounts payable			C			
17	Mortgages, notes, bonds payable in less than 1 year			.0.7			
18	Other current liabilities (attach schedule).						
19	Loans from shareholders		$\mathbf{O}$				
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach schedule)						
22	Capital stock						
23	Additional paid-in capital.						
24	Retained earnings						
25	Adjustments to shareholders' equity (attach schedule).						
26	Less cost of treasury stock		(	)		(	)
27	Total liabilities and shareholders' equity			<i>/-</i>			
Scr	edule M-1 Reconciliation of Income	(Loss) per Books					
1	Net income (loss) per books				oks this year not inc		
2	Income included on Schedule K, lines 1, 2, 3c, 4,				hrough 10 (itemize):		
	5a, 6, 7, 8a, 9, and 10, not recorded on books this		a Tax-e	exempt intere	st\$		
-	year (itemize):						
3	Expenses recorded on books this year not				on Schedule K,		
	included on Schedule K, lines 1 through 12, and 14l or (14m) (itemize):			-	or (14m), not cha this year (itemiz	-	
			-				
a L	Depreciation \$ Travel and entertainment \$						
b							
4	Add lines 1 through 3.				, line 17e). Line 4 less		
Col	nedule M-2 Analysis of Accumulated						eholders'
30	Undistributed Taxable Inc	ome Previously Ta	<b>axed</b> (se	e page 29	of the instruct	ions)	
		(a) Accumulate			adjustments		s' undistributed
		adjustments acco	ount	ac	count	taxable income	previously taxed
1	Balance at beginning of tax year						
2	Ordinary income from page 1, line 21						
3	Other additions    .    .    .    .    .      Loss from page 1, line 21    .    .    .    .						
4	Loss from page 1, line 21	(	)	4			
5	Other reductions	(	)	(	)		
6	Combine lines 1 through 5						
7	Distributions other than dividend distributions						
8	Balance at end of tax year. Subtract line 7 from line 6			1			



# **Capital Gains and Losses and Built-In Gains**

Attach to Form 1120S.

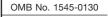
Department of the Treasury Internal Revenue Service

SCHEDULE D

(Form 1120S)

Name

See	separate	instructions.
000	Separate	1130 000013



2004

Employer identification number

### Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

	(a) Description of property (Example, 100 shares of "Z" Co.)	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions	5)	(f) Gain or (loss) (Subtract (e) from (d))
1							
2	Short-term capital gain from i	nstallment sales fro	om Form 6252, lin	ne 26 or 37		2	
3	Short-term capital gain or (los					3	
4	Combine lines 1 through 3 in					4	
5	Tax on short-term capital gair					5	( )
6	Net short-term capital gain						
	Schedule K, line 7 or 10					6	

### Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

	(a) Description of property (Example, 100 sharesof "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instruction	າຣ)	<b>(f)</b> Gain or (loss) (Subtract (e) from (d))
7			C 3-	65	)		
				-0.5			
		G					
		X 0.2					
8	Long-term capital gain from ir		8				
9	Long-term capital gain or (loss		9				
10	Capital gain distributions					10	
11	Combine lines 7 through 10 in					11	
12	Tax on long-term capital gain					12	( )
13	Net long-term capital gain of	or (loss). Combine	lines 11 and 12.	Enter here and on F	orm 1120S,	10	
	Schedule K, line 8 or 10 .					13	
Ра	rt III Built-In Gains Tax (	See instructions	before comple	ting this part.)			
14	Excess of recognized built-in	gains over recogni	ized built-in losses	s (attach computatic	on schedule).	14	
15	Taxable income (attach comp	utation schedule).				15	
16	Net recognized built-in gain. E	nter the smallest	of line 14, line 15,	or line 7 of Schedu	le B	16	
17	Section 1374(b)(2) deduction					17	
18	Subtract line 17 from line 16.					18	
19	Enter 35% of line 18		19				
20	Section 1374(b)(3) business cr	edit and minimum	tax credit carryfo	rwards from C corpo	oration years.	20	
21	Tax. Subtract line 20 from line		•	•	-		
	page 1, line 22b					21	

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1120S. Cat. No. 11516V Schedule D (Form 1120S) 2004



Form <b>4562</b>	
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# **Depreciation and Amortization**

(Including Information on Listed Property)

OMB No. 1545-0172 20 114

ur tax return.	Attachment Sequence No. 67
nis form relates	Identifying number

Department of the Treasury Internal Revenue Service See separate instructions			Attach	to your tax ret	urn.	Attachment Sequence No. 67	
Name	shown on return		Busine	ess or activity to w			Identifying number
Pa	t Election T	o Expense C	ertain Property Ur	nder Section	179		
			sted property, comp			omplete Part I.	
1			the instructions for a h		-	· · ·	<b>1</b> \$102,000
2			/ placed in service (se	-			2
3			perty before reduction				<b>3</b> \$410,000
4			ine 3 from line 2. If ze				4
5	Dollar limitation for separately, see page		ract line 4 from line 1. ructions.	If zero or less		-	5
	(a)	Description of pro	perty	(b) Cost (busines	s use only)	(c) Elected cost	
6							
7	Listed property En	tor the emount	t from line 20		7		_
7 8			t from line 29 . property. Add amour			7	8
9			naller of line 5 or line			' · · · ·  -	9
9 10			n from line 13 of your			· · · · ·	10
11			naller of business income			· · · · ·	11
12			Add lines 9 and 10, b				12
13			2005. Add lines 9 and				
			w for listed property.				
Par			llowance and Oth			include listed	property.)
14	Special depreciation	on allowance f	for qualified property page 3 of the instru	(other than		y) placed in	14
15	-		(1) election (see page		ictions)		15
16			RS) (see page 4 of the				16
			(Do not include list				
				Section A	(cee page		
17	MACPS doduction	o for acceto pla	aced in service in tax		a boforo 200	4	17
18			68(i)(4) to group any as			· · · · ·	••
10	into one or more de	eneral asset ac	counts, check here .		Service during		
			d in Service During				iation 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						
С	7-year property						
d	10-year property						
	15-year property						
	20-year property						
	25-year property			25 yrs.		S/L	
	Residential rental			27.5 yrs.	MM	S/L	
	property			27.5 yrs.	MM	S/L	
i	Nonresidential real			39 yrs.	MM	S/L	
•	property			Ŭ	MM	S/L	
		Assets Placed	in Service During 20	004 Tax Year			ciation System
20a	Class life		<b>.</b>			S/L	
	12-year			12 yrs.		S/L	
	40-year			40 yrs.	MM	S/L	
		(see page 7 d	of the instructions)		1		I
		• • •	· · · · ·				21
21 22	Listed property. En		ines 14 through 17, li	 00 bne 19 and 20	in column (a)	· · · · · ⊢	
			ines of your return. Pa				22

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

#### Form 4562 (2004)

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

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

Sec	tion A—Depre	ciation and O ^r	ther Inforn	nation (Caution:	See page 8 of the	instructio	ons for	limits	for passenger a	automobiles.)		
24a	Do you have evid	ence to support t	the business/i	nvestment use claime	ed? 🗌 Yes 🗌 No	24b If '	'Yes," is	the e	vidence written?	🗌 Yes 🗌 No		
Тур	(a) be of property (list vehicles first)	<b>(b)</b> Date placed in service	(c) Business/ investment use percentage	<b>(d)</b> Cost or other basis	(e) Basis for depreciation (business/investment use only)	<b>(f)</b> Recovery period	<b>(g)</b> Meth Conve	od/	<b>(h)</b> Depreciation deduction	(i) Elected section 179 cost		
25	25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)25											
26	Property used more than 50% in a qualified business use (see page 8 of the instructions):											
			%									
			%									
			%									
27	Property used	50% or less i	n a qualifie	d business use (s	ee page 8 of the i	nstructio	ns):					
			%				S/L -					
			%				5/L -			-		
			%				5/L -			-		
28	Add amounts	in column (h),	lines 25 th	rough 27. Enter h	ere and on line 21	, page 1.		28				
29				er here and on lir					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.

30	Total business/investment miles driven during the year ( <b>do not</b> include commuting	(i Vehi	a) cle 1		b) cle 2	(e Vehi	<b>c)</b> cle 3		<b>d)</b> cle 4		<b>e)</b> cle 5	(i Vehi	<b>f)</b> cle 6
31	miles—See page 2 of the instructions) . Total commuting miles driven during the year		2										
32	Total other personal (noncommuting) miles driven	7											
33	Total miles driven during the year. Add lines 30 through 32				1		1				1		
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?												
36	Is another vehicle available for personal use?												

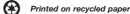
#### Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting,	Yes	No
	by your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
	See page 10 of 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 page 10 of the instructions.)		
	Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

#### Part VI Amortization

	<b>(a)</b> Description of costs	<b>(b)</b> Date amortization begins	<b>(c)</b> Amortizable amount	<b>(d)</b> Code section	Amort perio	<b>e)</b> tization od or entage	<b>(f)</b> Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):							
43	Amortization of costs that beg	43					
44	Total. Add amounts in column	n (f). See page 12	of the instructions for wh	nere to report.		44	
							- 4560 (2)



Form **4797** 

## Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2

Attach to your tax return. ▶See separate instructions.

Name(s) shown on return

Attachment Sequence No. 27 Identifying number

1

1 Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

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

	(a) Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale		(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2								
3	Gain, if any, from Form 4684,	line 39					3	
4	Section 1231 gain from install		4					
5	Section 1231 gain or (loss) fro		5					
6	Gain, if any, from line 32, from		6					
7	Combine lines 2 through 6. Er		7					
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below.							
	<b>All others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 12						8	
9	Subtract line 8 from line 7. If z line 9 is more than zero, enter capital gain on Schedule D (se	the amount from lir	ne 8 on line 12 bel	ow and enter the g		a long-term	9	
			Ť					

## Part II Ordinary Gains and Losses

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):		
11	Loss, if any, from line 7	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	
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:		
а	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 part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss		
	from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a."	18a	
	See instructions	104	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14.	18b	
For	Paperwork Reduction Act Notice, see page 7 of the instructions. Cat. No. 13086		Form <b>4797</b> (2004)

I G		0000			20 i, ai	1200	
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	roperty	:			Date acquired io., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)
Α							
В							
C							
D							
	These columns relate to the properties on lines 19A through 19I	D. ►	Property A	Property E	B P	roperty C	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20					
21	Cost or other basis plus expense of sale	21					
22	Depreciation (or depletion) allowed or allowable	22					
23	Adjusted basis. Subtract line 22 from line 21	23					
24	Total gain. Subtract line 23 from line 20	24					
25	If section 1245 property:						
a	Depreciation allowed or allowable from line 22	25a					
b	Enter the smaller of line 24 or 25a	25b					
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.						
а	Additional depreciation after 1975 (see instructions)	26a	CU				
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b		55			
с	Subtract line 26a from line 24. If residential rental property <b>or</b> line 24 is not more than line 26a, skip lines 26d and 26e	26c	TOCK				
d	Additional depreciation after 1969 and before 1976	26d					
е	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	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).						
а	Soil, water, and land clearing expenses	27a					
b	Line 27a multiplied by applicable percentage (see instructions)	27b					
c	Enter the <b>smaller</b> of line 24 or 27b	27c					
28	If section 1254 property:						
а	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a					
b	Enter the smaller of line 24 or 28a	28b					
29	If section 1255 property:						
а	Applicable percentage of payments excluded from income						
	under section 126 (see instructions)	29a					
	Enter the smaller of line 24 or 29a (see instructions) nmary of Part III Gains. Complete property columns	29b	ough D through	line 20h ha	ofore an	ina to line '	30
Sui	innary of Part in Gains. Complete property columns	лип			elore go		50.
30	Total gains for all properties. Add property columns A through	h D, lin	e24			. 30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b,						
32	Subtract line 31 from line 30. Enter the portion from casualty from other than casualty or theft on Form 4797, line 6		eft on Form 4684,				
Ра	rt IV Recapture Amounts Under Sections 179 (see instructions)						0% or Less
					(a	) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in p	orior ve	ars	[;	33		

## Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

Recomputed depreciation. See instructions.
Recapture amount. Subtract line 34 from line 33. See the instructions for where to report.

Form	47	97	(2004)

34

35

Form <b>8082</b> (Rev. January 2000)			ent Treatment or Administrative nent Request (AAR)							OMB No. 1545-0790		
(Rev. January 2000)	(For use by partners, s foreign trust owne			reholders, estate ar es, REMIC residual						Attachment		
Department of the Treasury Internal Revenue Service				parate instructions		,		-,	Sequ	ence No.	84	
Name(s) shown on return		F 30					Identifyir	ng numb	ber			
Part I General	Information											
1 Check boxes th		tice of incon	siste	ent treatment	(b) [	Adminis	trative a	djustm	ient requ	uest (AA	R)	
2 If you are a TM treatment? (see	P filing an AAR on beh			nrough entity, are						] Yes [	No	
	le box to identify type				<u>· ·</u>		<u> </u>	<u> </u>	느	100 [		
(a) 🗌 Partnersł	nip <b>(b)</b> 🗌 Electing la	rge partners	hip	(c) 🗌 S corpora	ation	( <b>d)</b> 🗌 E	state	(e) 🗌	Trust	(f) 🗌 R	REMIC	
4 Identifying num	ber of pass-through er	ntity	6	Tax shelter regis	stratio	n number	(if applic	cable)	of pass-	through	entity	
5 Name, address,	and ZIP code of pass-th	nrough entity	7	Internal Revenue	Servic	e Center v	here pas	s-throu	igh entity	filed its	return	
			8	Tax year of pass	s-thro	ugh entity	/	/	to	/ /		
			9	Your tax year	/	/	to /	/				
Part II Inconsis	tent or Administrati	ive Adjustr	nen	t Request (AAR	R) Ite	ms						
administrative adjustm	of inconsistent or ent request (AAR) items tructions)	(b) Inconsistency or AAR is to cor (check boxes t apply) Amount of item of i	rect hat	(c) Amount as show Schedule K-1, Schec or similar statemer foreign trust stateme your return, which applies (see instruct	dule Q, nt, a ent, or ever	(d) Amount	you are rep	oorting		rence bet ⁱ ) and (d)	ween	
10		N	0									
11	D	C C										
<u>11</u>												
12												
13												
	tions—Enter the Par planations on the ba		mbe	er before each e	xplai	nation. If	more s	pace i	s need	ed, cor	ntinue	

Form 8082 (I	Rev. 1-2000)	Page <b>2</b>
Part III	Explanations (continued)	
	FIU	

Form	8283
(Rev [	December $2004$

#### Department of the Treasury Internal Revenue Service

# **Noncash Charitable Contributions**

 Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.
 See separate instructions.

Attachment Sequence No. **55** 

Identifying number

Name(s) shown on your income tax return

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions. Section A—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions)

Part	Information on Donated Property—If you need	more space, attach a statement.
1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, and mileage)
Α		
В		
С		
D		
Е		- 0.

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basi		(g) Fair market value		(h) Method used to determine the fair market value			
Α			S								
В											
С											
D											
Е			NU								
Part	II Other Inf	ormation-Com	plete line 2 if y	ou gave less	tha	an an entire	inte	rest in property listed in Part I.			
	Complete line 3 if conditions were placed on a contribution listed in Part I.										

2 If, during the year, you contributed less than the entire interest in the property, complete lines a-e.

- a Enter the letter from Part I that identifies the property ▶ _____. If Part II applies to more than one property, attach a separate statement.
- **b** Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year
- (2) For any prior tax years ► ______. c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above): Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

- **d** For tangible property, enter the place where the property is located or kept  $\blacktriangleright$  _
- e Name of any person, other than the donee organization, having actual possession of the property  $\blacktriangleright$  _
- **3** If an agreement between the donor and donee places conditions on any contribution listed in Part I, answer questions a c and attach the required statement (see instructions).
- a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?
- b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
   c Is there a restriction limiting the donated property for a particular use?

For Paperwork Reduction Act Notice, see page 4 of separate instructions.

Form 8283 (Rev. 12-2004)

Form 8283 (Rev. 12-2004)	Page 2
Name(s) shown on your income tax return	Identifying number

trade	ed securities only	In Section	А.			
Part I Infor	mation on Dona	ted Prope	<b>rty—</b> To b	e completed by the ta	axpayer and/or appra	iser.
4 Check type of	property:					
Art* (contrib	oution of \$20,000 or r	nore)		Other Real Estate		Computer Equipmen
Art (contribution of less than \$20,000)				Collectibles**		Other
Qualified C	onservation Contribut	ion		Intellectual Property (p	atents, etc.)	
			awings, cera	amics, antique furniture, dec	orative arts, textiles, carpet	s, silver, rare manuscri
historical memorabilia	,	,				
**Collectibles include	,		. 0	, ,,		
Note: If your total art	contribution deduction	on was \$20,00	00 or more,	you must attach a comple	te copy of the signed appro-	aisal. See instructions.
	of donated property (if y attach a separate state		(b) If tangib	<b>(c)</b> Appraised fair market value		
A						
В						
B C D	(e) How acquired	(f) Donor's	cost or	(g) For bargain sales, enter		structions
B C	(e) How acquired by donor	<b>(f)</b> Donor's adjusted		(g) For bargain sales, enter amount received	(h) Amount claimed as a	(i) Average trading price
B C D (d) Date acquired by donor (mo., yr.)						
B     C     D     (d) Date acquired by donor (mo., yr.)     A					(h) Amount claimed as a	(i) Average trading price
B C D (d) Date acquired by donor (mo., yr.)					(h) Amount claimed as a	(i) Average trading price

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions.

Signature of taxpayer (donor)

#### Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

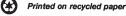
#### Sign

Here	Signature ►	Title 🕨	Date of appraisal	
Business	address (including room or suite no.)			Identifying number

City or town, state, and ZIP code

#### Part IV Donee Acknowledgment—To be completed by the charitable organization.

	(Bato)	
Furthermore, this organization affirms that in the event it sells, exchanges portion thereof) within 2 years after the date of receipt, it will file <b>Form 828</b> form. This acknowledgment does not represent agreement with the claim Does the organization intend to use the property for an unrelated	<b>32,</b> Donee Information Return, with the IRS and ned fair market value.	give the donor a copy of that
Name of charitable organization (donee)	Employer identification number	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date



Date >

# 

OMB No. 1545-1186

2004

Department of the Treasury Internal Revenue Service

Attach to Form 1065, Form 1065-B, or Form 1120S.

Employer identification number

		· ·
1	Show the kind and location of each property. See page 2 for additional properties.	
Α		
В		
С		
D		

		Properties								
	Rental Real Estate Income		Α		В		С		D	
2	Gross rents	2								
-										
	Rental Real Estate Expenses									
3	Advertising	3								
4	Auto and travel	4								
5	Cleaning and maintenance.	5			GU		~			
6	Commissions	6			2	C	5			
7	Insurance	7			~ ~ 0					
8	Legal and other professional fees.	8	G							
9	Interest	9	0.2		NU					
9 10	Repairs	10	L .							
11		11								
12		12	NU							
13	Utilities	13								
14	Depreciation (see instructions)	14								
14	Other (list) ►									
15										
		15								
16	Total expenses for each property.									_
10	Add lines 3 through 15	16								
										_
17	Total gross rents. Add gross rents	fron	lino 2 column	ν Λ +h	rough H			17		
17	Total gross rents. Add gross rents			SAU	rougii A	• •				
10	Total expenses. Add total expens	oo fra	m line 16 colum	000 A	through U			18	(	
18	Total expenses. Add total expens	es irc		nns P	. unrough n	• •			,	
10			line 10 formethe							
19	Net gain (loss) from Form 4797, P							19		
	estate activities	•		• •		• •				
00-						ال ام مر م	wy sete is such is le			
20a	Net income (loss) from rental real e this partnership or S corporation is							20a		
h	Identify below the partnerships, esta			• •		,				
D	20a. Attach a schedule if more space			ICH HE		SHOV	wh on line			
	(1) Name		<b>(2)</b> Er	nploy	er identification	numl	ber			
21	Net income (loss) from rental real e	etata	activities Comb	nino li	nee 17 through 0	 20-2 ⊑	nter the recult			
21	here and on:	sidle		nie II	ies i r ullough 2	.ua. E				
	• Form 1065 or 1120S: Schedule	θK, li	ne 2, or				J	21	1	
	• Form 1065-B: Part I, line 4	,	•	• •		• •	}			
							,			_

Form 8825 (2004)			
1	1 Show the kind and location of each property.		
Е	Ε		
F	F		
G	G		
н	н		

			Properties							
	Rental Real Estate Income		E		F		G		Н	
2	Gross rents	2								
	Rental Real Estate Expenses									
3	Advertising	3								
4	Auto and travel	4								
5	Cleaning and maintenance.	5								
6	Commissions	6								
7		7								
8	Legal and other professional fees.	8								
9	Interest	9								
9 10		10			0					
11	Repairs				GU					
		12				C	5			
12	Utilities	13		ナ	- 0	5				
13	Wages and salaries	14	C			-		-		
14	Depreciation (see instructions) .		0.7							
15	Other (list) ►			$\mathbf{\vee}$				_		
		15						_		
								_		
16	Total expenses for each property.									
	Add lines 3 through 15	16								



<b>Credit</b>	for	Small	Employer	Pension	Plan
		Sta	rtup Costs	5	

OMB No. 1545-1810 200

4

Attachment Sequence No. **130** 

	rtment of the Treasury nal Revenue Service	
Nam	e(s) shown on return	
Pa	rt I Current Year ( instructions.)	Cred
1	Qualified startup costs inc than \$1,000	urred

88

Form

► Attach to your tax return.

Identifying number

Par	rt I Current Year Credit (Members of controlled groups or businesses under instructions.)	common contr	ol, see
1 2 3	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000       1         Enter one-half of line 1       .         Form 8881 credits from pass-through entities:       If you are a—         Then enter the Form 8881 credits from—         a Shareholder       Schedule K-1 (Form 1120S) box 13, code G, H, or V         b Partner       Schedule K-1 (Form 1065) box 15, code G, H, or U	2	
4 5 Par	Add lines 2 and 3	4 5	200.)
7 7	Allowable Credit (See who must life Form 3000 to find out if you complete Part         Regular tax before credits:         Individuals. Enter the amount from Form 1040, line 43         Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,         Part I, line 1; 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         Alternative minimum tax:         Individuals. Enter the amount from Form 6251, line 35         Corporations. Enter the amount from Form 4626, line 14         Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	6 7	
	Add lines 6 and 7       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .	8	
	Possessions tax credit (Form 5735, line 17 or 27)         9c	-	
	Credit for fuel from a nonconventional source       9d         Qualified electric vehicle credit (Form 8834, line 20)       9e	-	
	Add lines 9a through 9e	9f	
11	Net income tax. Subtract line of from line 6. If zero or less, enter -0-       11         Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-       11	10	
12 13 •	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)       12         Tentative minimum tax (see instructions):       13         Individuals. Enter the amount from Form 4626, line 12       13         Estates and trusts. Enter the amount from Form 1041,       13	-	
14	Enter the greater of line 12 or line 13	14	_
15 16	Subtract line 14 from line 10. If zero or less, enter -0	15	

For Paperwork Reduction Act Notice, see page 2.

		Final K-1	Amended K	C-1 OMB No. 1545-0130
Schedule K-1 (Form 1120S) 20 <b>04</b>	Pa			of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service Tax year beginning, 2004 and ending, 20	1	Ordinary business income	(loss) 13	Credits & credit recapture
Shareholder's Share of Income, Deductions,	2	Net rental real estate incom	ne (loss)	
Credits, etc. > See back of form and separate instructions.	3	Other net rental income (lo	oss)	
Part I         Information About the Corporation           A         Corporation's employer identification number:	4	Interest income		
	5a	Ordinary dividends		
B Corporation's name, address, city, state, and ZIP code	5b	Qualified dividends	14	Foreign transactions
	6	Royalties		
C IRS Center where corporation filed return:	7	Net short-term capital gain		
	8a	Net long-term capital gain	(loss)	
D       Image: Tax shelter registration number, if any         E       Check if Form 8271 is attached	8b	Collectibles (28%) gain (los	ss)	
Part II Information About the Shareholder	8c	Unrecaptured section 1250	0 gain	
F Shareholder's identifying number:	9	Net section 1231 gain (los	s)	
G Shareholder's name, address, city, state and ZIP code	10	Other income (loss)	15	Alternative minimum tax (AMT) items
H Shareholder's percentage of stock ownership for tax year %				
	11	Section 179 deduction	16	Items affecting shareholder basis
	12	Other deductions		
e Only				
For IRS Use Only			17	Other information
		* See attached state	ement for	additional information.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Cat. No. 11520D

Schedule K-1 (Form 1120S) 2004

		Final K-1	Amended K	C-1 OMB No. 1545-0130
Schedule K-1 (Form 1120S) 20 <b>04</b>	Pa			of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service Tax year beginning, 2004 and ending, 20	1	Ordinary business income	(loss) 13	Credits & credit recapture
Shareholder's Share of Income, Deductions,	2	Net rental real estate incom	ne (loss)	
Credits, etc. > See back of form and separate instructions.	3	Other net rental income (lo	oss)	
Part I         Information About the Corporation           A         Corporation's employer identification number:	4	Interest income		
	5a	Ordinary dividends		
B Corporation's name, address, city, state, and ZIP code	5b	Qualified dividends	14	Foreign transactions
	6	Royalties		
C IRS Center where corporation filed return:	7	Net short-term capital gain		
	8a	Net long-term capital gain	(loss)	
D       Image: Tax shelter registration number, if any         E       Check if Form 8271 is attached	8b	Collectibles (28%) gain (los	ss)	
Part II Information About the Shareholder	8c	Unrecaptured section 1250	0 gain	
F Shareholder's identifying number:	9	Net section 1231 gain (los	s)	
G Shareholder's name, address, city, state and ZIP code	10	Other income (loss)	15	Alternative minimum tax (AMT) items
H Shareholder's percentage of stock ownership for tax year %				
	11	Section 179 deduction	16	Items affecting shareholder basis
	12	Other deductions		
e Only				
For IRS Use Only			17	Other information
		* See attached state	ement for	additional information.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Cat. No. 11520D

Schedule K-1 (Form 1120S) 2004

### **TEST SCENARIO 9**

FORMS REQUIRED: 1120S, Sch K-1, 4562, 5471, Sch J (5471), Sch M (5471), 5472

#### **ATTACHMENTS:**

ItemizedOtherIncomeSchedule2 ItemizedOtherDeductionSchedule2 (2) ItemizedOtherCostsSchedule ItemizedOtherCurrentAssetsSchedule ItemizedOtherInvestmentsSchedule ItemizedOtherCurrentLiabilitiesSchedule ItemizedIncomeNotRecordedOnBooksSchedule2 ItemizedExpensesRecordedOnBooksSchedule2 ItemizedDeductionNotChargedAgainstBooksSchedule2 CharitableContributionSchedule ItemizedOtherLiabilitiesSchedule

#### BINARY ATTACHMENTS: None

**OTHER:** Practitioner PIN

#### **HEADER INFO:**

HEADER INFO:					
	MultipleSoftwarePackagesUsed: No				
<u>Originator:</u>	EFIN: Self-select				
	Type: ERO				
	NameControl: TREE				
	PractionerPIN: EFIN – Self-select, PIN – Self-select,				
	<b>PIN Entered by</b> – ERO				
Officer:	Name: Talbert Oaks				
	Title: President				
	Phone: 886-555-1212				
	EmailAddress:				
	DateSigned: Self-select				
	Dateoigned. Con-Scient				
PREPARED BY:	Electronic Tax Filers, Inc. 999-06-0007, 11-0000011 100 Efile Drive Anytown, TX 78621 Phone Number: 512-555-1212				
TAXPAYER NAME:	Trac Toppore Inc				
TAXPATER NAME.	Tree Toppers, Inc. 11-0000009				
TAXPATER EIN.	Calendar Year				
IAA FERIUD.					
ADDRESS:	39 Any Street				
	Anytown, OK 74002				

Attachment 1, Page 1, Line 5, Other Income (ItemizedOtherIncomeSchedule2)

Miscellaneous Income	420,200
Total	420,200

Attachment 2, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionsSchedule2)

Dues and Subscriptions	3,932,765
Communications	925,702
Employment Expenses	1,763,530
Utilities & Telephone	932,765
Travel	6,625,923
Professional Expenses	1,376,350
Workers Compensation	725,013
Supplies	914,685
Postage	212,652
Transportation	1,327,085
Miscellaneous	1,403,559
Total	20,140,029

Attachment 3, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Allocation of Cost of Goods Sold	70,480
Cost of Service	<u>1,599,205,984</u>
Total	1,599,276,464

Attachment 4, Page 3, Sch K, Line 12e, Other Deductions (ItemizedOtherDeductionSchedule3)

Trade/Business	<b>Description</b>	<u>Amount</u>	<u>Category</u>	<u>Code</u>
Transportation	Deductions from ABC LLC	<u>320,210</u>	Deductions	Р
Total		320,210		

**Attachment 5**, Page 4, Sch L, Line 6, Other current assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Prepaids & Deposits	2,700,000	<u>2,300,000</u>
Total	2,700,000	2,300,000

**Attachment 6**, Page 4, Sch L, Line 9, Other Investments (ItemizedOtherInvestmentsSchedule)

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

**Attachment 7**, Page 4, Sch L, Line 18, Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

Accrued Expenses	<b>Beginning</b> 10,500,600	<b>Ending</b> 23,100,999						
Total	10,500,600	23,100,999						
Attachment 8, Page 4, Sch L, Line 21, Other Liabilities (ItemizedOtherLiabilitiesSchedule)								
Deferred Compensation	Beginning	<b>Ending</b> <u>1,700,900</u>						
Total		1,700,900						

Attachment 10, Page 4, Sch M-1, Line 2, Taxable Income not recorded on books (ItemizedIncomeNotRecordedOnBooksSchedule2)

Loss from ABC, LLC	(200)
Total	(200)

Attachment 11, Page 4, Sch M-1, Line 3, Expenses on books not deducted in return (ItemizedExpensesRecordedOnBooksSchedule2)

Bonuses	1,960,100
Non-Deductible Expenses	<u>491,410</u>
Total	2,451,510

Attachment 12, Page 4, Sch M-1, Line 6, Deductions on return not charged on books (ItemizedDeductionNotChargedAgainstBooksSchedule2) Professional Fees 980,050 980,050

Total

Attachment 9, Form 1120S, Sch K, Line 12a, Contributions (CharitableContributionSchedule)

Name: Tree Toppers, Inc. Category: Cash Contribution (50%) Description: It is expected that the taxpayer filing this form will provide the appropriate information. Amount: **500,000** 

Form **1120S** 

## U.S. Income Tax Return for an S Corporation

► Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation. ► See separate instructions.

OMB No. 1545-0130

2

	Pertment of the Treasury Iternal Revenue Service Service Service							•	
			1 <u> </u>	year beginning	, 2004, and ending				
		e date of S		Name	, 20 ver identification nu	umber			
	lection		Use the IRS	Nume				1	
			label.	Number, street, and room or suite no. (If a F	P.O. box, see page 12 of the ins	structions.)	<b>D</b> Date in	 corporated	
BB	usines	s code							
		(see pages	wise, print or	City or town, state, and ZIP code			E Total as	ssets (see page 12 d	of
3	1-33 (	of the Insts.)	type.	-			instruct	ions)	
							\$		
E (	heck	applicable box	(es [.] (1)	Initial return (2) 🗌 Final return (3)	Name change (4)	Address	change	(5) Amended	
GE	Inter	number of sha	areholders	in the corporation at end of the tax y	ear			. ►	Tetum
Са	Ition	Include <b>only</b> t	rade or bu	isiness income and expenses on lines 1	a through 21. See page 12	of the ins	structions	for more informa	ation.
	1a	Gross receipts or	sales	<b>b</b> Less returns and allow	vances	c Bal	▶ 1c		$\top$
Ð	2			chedule A, line 8)			2		
Income	3			line 2 from line 1c			3		
	4			rm 4797, Part II, line 17 (attach Form			4		
-	5			tach schedule)			5		
	6	Total income	e (loss). A	dd lines 3 through 5		🕨	6		
l (sr	7			ers			7		
atio	8	Salaries and	wages (le	ss employment credits) .			8		
imit	9	Repairs and I	maintenar				9		
for	10	Bad debts					10		
suc	11	Rents					11		
lotio	12	Taxes and lic	enses .				12		
Istru							13		
of the instructions for limitations)	14a	Depreciation	 (attach Fo	orm 4562)	14a				
of th	h	Depreciation	claimed o	on Schedule A and elsewhere on return	14b				
13.6		Subtract line	1/h from	line 14a			14c		
page 13	15			uct oil and gas depletion.)			15		
ě e	16						16		
es)	17			, etc., plans			17		+
suc	18			rams	18				
ctic	19			ch schedule)			19		
puc	20			the amounts shown in the far right co			20		+
<b>Deductions</b> (see	21	Ordinary busi	iness inco	me (loss). Subtract line 20 from line 6			21		+
	22			ssive income tax (attach schedule)					+
		Tax from Sch		,	22b				
nts				(see page 17 of the instructions for a	dditional taxos)		22c		
Jer	23			tax payments and amount applied from 2003		· · · ·			
Payments		Tax deposite			23b				
Ра				paid on fuels (attach Form 4136)	23c				
and		Add lines 23a			[		23d		
ar	24		0	see page 17 of instructions). Check if	Form 2220 is attached	· · ·	24		
Тах	25			smaller than the total of lines 22c and			25		
-	25			3d is larger than the total of lines 22c and		 Prnaid	26		+
	27			ou want: Credited to 2005 estimated tax		nded ►	27		+
	<u> </u>	Under penalties of	f perjury, I de	clare that I have examined this return, including acco	ompanying schedules and statemen	ts, and to the	e best of my	knowledge and belief,	it is true,
Sig	an∣	correct, and comp	olete. Declara	tion of preparer (other than taxpayer) is based on all	information of which preparer has	any knowled		the IRS discuss this	s return
	re			1	•			the preparer shown	
		Signature of c	officer	Date	Title		(see i	nstructions)?  Yes	🗌 No
	[		•		Date		PI	reparer's SSN or PTIN	
Pai	d	Preparer' signature				Check if self-employe			
Pre	pare		/			EIN	<u>~ _  </u>		
Use	e Onl		elf-employe			Phone	no. (	)	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

	1120S (2004)	Page <b>2</b>										
Sch	hedule A Cost of Goods Sold (see page 17 of the instructions)											
1	Inventory at beginning of year	1										
2	Purchases	2										
3	3       Cost of labor       3       4         4       Additional section 263A costs (attach schedule)       4       4											
4	4 Additional section 263A costs (attach schedule)											
5												
6	Total.         Add lines 1 through 5         6         6											
7	Inventory at end of year	7										
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8										
9a		tion 1.471-3										
	(ii) Lower of cost or market as described in Regulations section 1.471-4											
	(iii)  Other (specify method used and attach explanation)  Other (specify method used and attach explanation)											
	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)											
	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Forr	m 970) 🕨 🗋										
d		9d										
_	inventory computed under LIFO											
	If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation? Was there any change in determining quantities, cost, or valuations between opening and closing inv											
•	If "Yes," attach explanation.											
Sch	hedule B Other Information (see page 18 of instructions)	Yes No										
1	Check method of accounting: (a) Cash (b) Accrual (c) Other (specify)											
2	See pages 31 through 33 of the instructions and enter the:											
	(a) Business activity ►											
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stoc	k of a domestic										
	corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name	e, address, and										
	employer identification number and (b) percentage owned											
4	Was the corporation a member of a controlled group subject to the provisions of section 1561?	· · · · <u>·</u>										
5	Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax											
6	Check this box if the corporation issued publicly offered debt instruments with original issue discoun											
	If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original	Issue Discount										
7	Instruments. If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporatio											
'	asset with a basis determined by reference to its basis (or the basis of any other property) in t											
	C corporation and (b) has net unrealized built-in gain (defined in section $1374(d)(1)$ ) in excess of the											
	built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in											
	years	- · ·										
8	Check this box if the corporation had accumulated earnings and profits at the close of the tax year	▶ □										
9	Are the corporation's total receipts (see page 19 of the instructions) for the tax year and its total as											
	of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules											
	e: If the corporation had assets or operated a business in a foreign country or U.S. possession, it edule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for											
	hedule K Shareholders' Shares of Income, Deductions, Credits, etc.											
001	Shareholders' Pro Rata Share Items	Total amount										
		1										
	1         Ordinary business income (loss) (page 1, line 21)	2										
	3a         Other gross rental income (loss)											
	b Expenses from other rental activities (attach schedule) 3b											
(s		3c										
os	4 Interest income	4										
Income (Loss)	5 Dividends: a Ordinary dividends	5a										
ы	b Qualified dividends											
nc.	6 Royalties	6										
-	<b>7</b> Net short-term capital gain (loss)	7										
	8a Net long-term capital gain (loss)	8a										
	<b>b</b> Collectibles (28%) gain (loss)											
	c Unrecaptured section 1250 gain (attach schedule)											
	9 Net section 1231 gain (loss) (attach Form 4797)	9										
	10 Other income (loss) (attach schedule)	10										

Form **1120S** (2004)

Form 112	20S (2004)	P	Page 3
	Shareholders' Pro Rata Share Items (continued)	Total amount	
su	<b>11</b> Section 179 deduction (attach Form 4562).	11	
Other Deductions	<b>12a</b> Contributions	12a	
đuc	<b>b</b> Deductions related to portfolio income (attach schedule)	12b	
ă	c Investment interest expense	12c	
	d Section 59(e)(2) expenditures (1) Type ► (2) Amount ►	12d(2)	<u> </u>
	e Other deductions (attach schedule)	12e	<u> </u>
Ϊ	<b>13a</b> Low-income housing credit (section 42(j)(5))	13a	
Credit ture	<b>b</b> Low-income housing credit (other)	13b	<u> </u>
dits & Cre Recapture	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
Credits & Recapi	d Other rental real estate credits	13d	
sdit Re	e Other rental credits	13e	<u> </u>
Š	f Credit for alcohol used as fuel (attach Form 6478)	13f	
	g Other credits and credit recapture (attach schedule).	13g	<u> </u>
	14a Name of country or U.S. possession ▶	14b	
	<b>b</b> Gross income from all sources	140 14c	
	c Gross income sourced at shareholder level	140	
	Foreign gross income sourced at corporate level:	14d	
(0	d Passive	14e	<u> </u>
ŝuo	e Listed categories (attach schedule)	14f	<u> </u>
cti	f General limitation		<u> </u>
Isa		14g	
rar	g Interest expense	14h	
Foreign Transactions	Deductions allocated and apportioned at corporate level to foreign source income:		
eig		14i	
-or	j Listed categories (attach schedule)	14j	
	<b>k</b> General limitation	14k	
	Other information:		
		141	
	mForeign taxes accrued	14m	
	n Reduction in taxes available for credit (attach schedule).	14n	
	15a Post-1986 depreciation adjustment	15a	
ax	<b>b</b> Adjusted gain or loss	15b	
ernative imum Ta 1T) Items	c Depletion (other than oil and gas)	15c	
MT)	d Oil, gas, and geothermal properties—gross income	15d	L
Alt Mini (AIV	e Oil, gas, and geothermal properties—deductions.	15e	
	f Other AMT items (attach schedule)	15f	<u> </u>
ltems Affecting Shareholder Basis	<b>16a</b> Tax-exempt interest income	16a	<u> </u>
ffect old	<b>b</b> Other tax-exempt income	16b	
arel Ba:	<b>c</b> Nondeductible expenses	16c	
Sh	d Property distributions	16d	<u> </u>
	e Repayment of loans from shareholders	16e	<u> </u>
Other Information	<b>17a</b> Investment income	17a	
nai	<b>b</b> Investment expenses	17b	<u> </u>
orr	<b>c</b> Dividend distributions paid from accumulated earnings and profits	17c	<u> </u>
luf	d Other items and amounts (attach schedule)		
Jer	e Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum		
Oth	of the amounts on lines 11 through 12e and lines 14l or 14m, whichever applies	17e	
-		Form <b>1120S</b>	<u> </u>

Form **1120S** (2004)

Form	1120S (2004)					Page 4
Note	: The corporation is not required to comp	plete Schedules L and M-1	if question	9 of Schedule	B is answere	ed "Yes."
	nedule L Balance Sheets per Books	Beginning of tax yea			End of tax year	
	Assets	(a)	(b)	(c)		(d)
1	Cash					
' 2a	Trade notes and accounts receivable					
_						
b	Less allowance for bad debts					
3	Inventories					
4	U.S. government obligations.					
5	Tax-exempt securities					
6	Other current assets (attach schedule)				_	
7	Loans to shareholders					
8	Mortgage and real estate loans					
9	Other investments (attach schedule)					
10a	Buildings and other depreciable assets					
b	Less accumulated depreciation					
11a	Depletable assets					
b	Less accumulated depletion					
12	Land (net of any amortization)					
13a	Intangible assets (amortizable only)					
	Less accumulated amortization					
14	Other assets (attach schedule)					
15	Total assets					
	Liabilities and Shareholders' Equity					
16	Accounts payable					
17	Mortgages, notes, bonds payable in less than 1 year					
	Other current liabilities (attach schedule) .					
18	Loans from shareholders					
19						
20	Mortgages, notes, bonds payable in 1 year or more					
21	Other liabilities (attach schedule)					
22	Capital stock					
23	Additional paid-in capital.					
24	Retained earnings					
25	Adjustments to shareholders' equity (attach schedule).		\ \		(	<u>`</u>
26	Less cost of treasury stock	(	)		(	)
27	Total liabilities and shareholders' equity					
Scr	edule M-1 Reconciliation of Income	(Loss) per Books With In	come (Loss	) per Return		
1	Net income (loss) per books			ks this year not incl		
2	Income included on Schedule K, lines 1, 2, 3c, 4,	on Sch	nedule K, lines 1 th	nrough 10 (itemize):		
	5a, 6, 7, 8a, 9, and 10, not recorded on books this	a Tax-e	exempt interes	st\$		
	year (itemize):					
3	Expenses recorded on books this year not	6 Deduc	ctions included	on Schedule K,	lines	
	included on Schedule K, lines 1 through 12,	1 thro	ugh 12, and 14I	or (14m), not cha	rged	
	and 14l or (14m) (itemize):	again	st book income	this year (itemiz	:e):	
а	Depreciation \$	a Depre	eciation \$			
b	Travel and entertainment \$					
		7 Add	lines 5 and 6.			
4	Add lines 1 through 3.		(loss) (Schedule K,	line 17e). Line 4 less	line 7	
Sal	nedule M-2 Analysis of Accumulated	Adjustments Account, Ot	her Adjustn	nents Accour	nt, and Share	holders'
30	Undistributed Taxable Inc	ome Previously Taxed (se	ee page 29 d	of the instructi	ions)	
		(a) Accumulated	(b) Other	adjustments	(c) Shareholders	undistributed
		adjustments account		count	taxable income p	
1	Balance at beginning of tax year					
	Ordinary income from page 1, line 21.					
2						
3	Other additions.	( )				
4	Loss from page 1, line 21	, ,	(	)		
5	Other reductions	,	\ \	)		
6	Combine lines 1 through 5					
7 8	Distributions other than dividend distributions Balance at end of tax year. Subtract line 7 from line 6					

#### SCHEDULE N (Form 1120)

Department of the Treasury Internal Revenue Service

### **Foreign Operations of U.S. Corporations**

Attach to Form 1120, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S. OMB No. 1545-0123

2004

Employer identification number (EIN)

	Foreign Operations Information		
		Yes	No
<b>1</b> a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," attach <b>Form 8858</b> , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity.		
b	Enter the number of Forms 8858 attached to the tax return		
2	Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)?		
	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) . If "Yes," attach <b>Form 5471</b> , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC. Enter the number of Forms 5471 attached to the tax return		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		
	At any time during the 2004 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country?		
	Is the corporation claiming the extraterritorial income exclusion?		
	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of <b>all</b> Forms 8873 attached to the tax return		

Form <b>4562</b>	
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Department of the Treasury Internal Revenue Service

### **Depreciation and Amortization**

(Including Information on Listed Property)

► See separate instructions.

OMB No. 1545-0172 2004

Attach to your tax return.	Attachment Sequence No. 67
activity to which this form relates	Identifying number

Name	Name(s) shown on return			Business or activity to which this form relates					Identifying number	
Pa			ertain Prope				u con	nplete Parl	1.	
4	Maximum amount. S					· · · ·		-	1	\$102,000
1		1 0			0				2	φ102,000
2										\$410,000
3	Threshold cost of section 179 property before reduction in limitation									φ+10,000
4									4	
5	Dollar limitation for separately, see pag								5	
		Description of pro			(b) Cost (busines			c) Elected cos	-	
6	(4)	2000 pice of pice	00.0		() 0000 (	o uco o,,		<b>()</b> <u>2.00104</u> 000		
0										
7	Listed property. Ent					. 7				
8	Total elected cost of					c), lines 6	and 7		8	
9	Tentative deduction								9	
10	Carryover of disallo								10	
11	Business income limita								11	
12	Section 179 expense						an line	<u>, 11</u>	12	
13	Carryover of disallow									
	e: Do not use Part II		· · · ·	1						
Par	t II Special De	preciation A	llowance an	d Othe	er Depreciat	ion (Do	not ir	iclude liste	d pro	pperty.)
14	Special depreciatio									
	service during the								14	
15	Property subject to								15	
16	Other depreciation								16	
Par	t III MACRS D	epreciation	(Do not inclu			(See pa	ge 5	of the instr	uctic	ons.)
					Section A					
17	MACRS deductions	for assets pla	aced in service	in tax	years beginnir	ng before	2004		17	
18	If you are electing u	nder section 16	58(i)(4) to group	any as	sets placed in	service d	uring t	he tax <u>ye</u> ar		
	into one or more ge									
	Section B—		d in Service D		2004 Tax Yea	r Using t	ne Ge	neral Depre	eciati	on System
(a)	Classification of property	(b) Month and year placed in service	(c) Basis for depr (business/investm only—see instru-	nent use	(d) Recovery period	(e) Conve	ntion	(f) Metho	d	(g) Depreciation deduction
19a	3-year property									
b	5-year property									
С	7-year property									
d	10-year property									
е	15-year property									
f	20-year property									
	25-year property				25 yrs.			S/L		
	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		
		ssets Placed	in Service Du	ring 20	004 Tax Year	Using the	Alter	native Dep	recia	tion System
20a	Class life					_		S/L		
	12-year				12 yrs.			S/L		
	40-year				40 yrs.	MM		S/L		
		see page 7 (	of the instruct	tions)				0.1		L
		• • •							21	
21	Listed property. Ent Total. Add amounts						$(a) = \frac{1}{2}$		<u> </u>	
22	Enter here and on th								22	

23 For assets shown above and placed in service during the current year,

23

#### Form 4562 (2004)

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

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

Sec	tion A—Depre	ciation and O ^r	ther Inform	nation (Caution:	See page 8 of the	instructio	ons for l	limits	for passenger a	utomobiles.)
24a	Do you have evid	ence to support t	the business/i	nvestment use claime	ed? 🗌 Yes 🗌 No	24b If '	'Yes," is	the e	vidence written?	🗌 Yes 🗌 No
Ту	<b>(a)</b> pe of property (list vehicles first)	<b>(b)</b> Date placed in service	(c) Business/ investment use percentage	<b>(d)</b> Cost or other basis	(e) Basis for depreciation (business/investment use only)	<b>(f)</b> Recovery period	<b>(g)</b> Metho Conver		<b>(h)</b> Depreciation deduction	(i) Elected section 179 cost
25	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 page 8 of the instructions) 25									
26	Property used	more than 50	% in a qua	lified business us	se (see page 8 of t	he instru	ctions):			
			%							
			%							
			%							
27	Property used	50% or less i	n a qualifie	d business use (s	see page 8 of the i	nstructio	ns):			
			%				S/L -			
			%				5/L -			
			%				5/L -			
28	Add amounts	in column (h),	lines 25 th	rough 27. Enter h	ere and on line 21	, page 1.		28		
29	Add amounts	in column (i), l	ine 26. Ente	er here and on lir	ne 7, page 1, .				29	
			6	ation P Inform	ation on Upp of V	labialaa				

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 ( <b>do not</b> include commuting		<b>a)</b> icle 1		<b>o)</b> cle 2		<b>c)</b> cle 3		<b>d)</b> cle 4		e) cle 5	( Vehi	<b>f)</b> cle 6
31	miles—See page 2 of the instructions) . 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				1						1		
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?												
36	Is another vehicle available for personal use?												

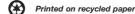
#### Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 10 of the instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting,	Yes	No
	by your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of 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 page 10 of the instructions.)		
	Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

#### Part VI Amortization

	<b>(a)</b> Description of costs	<b>(b)</b> Date amortization begins	<b>(c)</b> Amortizable amount	<b>(d)</b> Code section	perio	ization	<b>(f)</b> Amortization for this year
42	Amortization of costs that begin	ns during your 2004	tax year (see page 11 of	the instructions):			
43	<b>3</b> Amortization of costs that began before your 2004 tax year.					43	
44	Total. Add amounts in column	n (f). See page 12	of the instructions for wh	nere to report.		44	
							- 4560



54 Form

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

See separate instructions.

OMB No. 1545-0704 Attachment Sequence No. 121 File In Duplicate see When and Where

(Rev. December 2004)	See separat	te instructio	ons.		(see When and Whe
Department of the Treasury Internal Revenue Service	Information furnished for the foreign corporation' section 898) (see instructions) beginning	s annual ac . 20	counting period (tax y . and ending		To File on page 1 of the instructions)
Name of person filing this		,	dentifving number	,	,

			.9					
Number, street, and room or suite no. (or P.O. box nu	B Category box(es)):	of filer (See page 1 of the i 1	nstructions.					
City or town, state, and ZIP code		total percentage of the fore ed at the end of its annual a	0 1		0			
Filer's tax year beginning , 20 , and ending			, 20					
<b>D</b> Person(s) on whose behalf this information	return is filed:							
<b>(1)</b> Name	(2) Address		(3) Identifying number	(4) Chec	k applicab	le box(es)		
(I) Name	(2) Address			Shareholder	Officer	Director		

#### Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.

1a	Name and address of forei				<b>b</b> Emplo	over identification number, if any		
				G	6	c Count	ry under whose laws incorporated	
d	Date of incorporation	e Principal place of business f Pr	rincipal busines code numl		g Principal busin	ess activi	h Functional currency	
2	Provide the following inform	mation for the foreign corporation's accou	unting period s	tated above.				
a Name, address, and identifying number of branch office or agent (if any) in <b>b</b> If a U.S. income tax return was filed, enter:					enter:			
	the United States			(i) Taxable income or (loss)			(ii) U.S. income tax paid (after all credits)	
		-10						
с	Name and address of forei country of incorporation	ign corporation's statutory or resident age	ent in	person (o	or persons) with cus	stody of th	te department, if applicable) of ne books and records of the foreign books and records, if different	
S	chedule A Stock	of the Foreign Corporation		l				
Pa	rt I—All Classes o	f Stock						
					(b) Number of ot	area iaau	ad and autotanding	

	(b) Number of shares issued and outstanding					
(a) Description of each class of stock	(i) Beginning of annual accounting period	(ii) End of annual accounting period				

#### Part II—Additional Information for Preferred Stock

(To be completed only by Category 1 filers for foreign personal holding companies.) (a) Description of each class of Preferred stock (d) Indicate whether the (b) Par value in (Note: This description should match the corresponding description entered in Part I, column (a).) (c) Rate of dividend stock is cumulative or functional currency noncumulative

For Paperwork Reduction Act Notice, see page 13 of the instructions.

Schedule B U.S. Shareholders	of Foreign Corporation (See page 4 of t	he instruction	is.)	
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder (Note: This description should match the corresponding description entered in Schedule A, Part I, column (a).)	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
				-
				-
				-
				]
				-
				-
				-
				-

Schedule C Income Statement (See page 5 of the instructions.)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	с	Returns and allowances	1c		
Ð	2	Cost of goods sold	2		
Income	3	Gross profit (subtract line 2 from line 1c)	3		
ЪС	4	Dividends	4		
-	5		5		
	6	Gross rents, royalties, and license fees	6		
	7	Net gain or (loss) on sale of capital assets	7		
	8	Other income (attach schedule)	8		
	9	Total income (add lines 3 through 8)	9		
	10	Compensation not deducted elsewhere	10		
	11	Rents, royalties, and license fees	11		
ns	12	Interest	12		
tio	13	Depreciation not deducted elsewhere	13		
Deductions	14	Depletion	14		
ed	15	Taxes (exclude provision for income, war profits, and excess profits taxes) .	15		
Δ	16	Other deductions (attach schedule—exclude provision for income, war profits,			
		and excess profits taxes)	16		
	17	Total deductions (add lines 10 through 16)	17		
	18	Net income or (loss) before extraordinary items, prior period adjustments, and			
Income		the provision for income, war profits, and excess profits taxes (subtract line			
ō		17 from line 9)	18		
ľ	19	Extraordinary items and prior period adjustments (see instructions)	19		
Net	20	Provision for income, war profits, and excess profits taxes (see instructions)	20		
Z					
	21	Current year net income or (loss) per books (combine lines 18 through 20) .	21		

Form 5471 (Rev. 12-2004)

Sc	hedule E	Income, War Profits, and Excess Profits	<b>Taxes Paid or Acc</b>	rued (See page 5	of instructions.)
				Amount of tax	
		(a) Name of country or U.S. possession	<b>(b)</b> In foreign currency	<b>(c)</b> Conversion rate	<b>(d)</b> In U.S. dollars
1	U.S.				
2					
3					
4					
5					
6					
7					
8	Total				

#### Schedule F **Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

	Assets		<b>(a)</b> Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1		
2a	Trade notes and accounts receivable	2a		
b	Less allowance for bad debts	2b	(	)()
3		3		
4	Other current assets (attach schedule)	4		
5	Loans to shareholders and other related persons	5		
6	Investment in subsidiaries (attach schedule)	6		
7	Other investments (attach schedule)	7		
8a	Buildings and other depreciable assets	8a		
b	Less accumulated depreciation	8b	(	)()
9a	Depletable assets	9a		
b	Less accumulated depletion	9b	(	)()
10	Land (net of any amortization)	10		
11	Intangible assets:			
а	Goodwill	11a		
b	Organization costs	11b		
С	Patents, trademarks, and other intangible assets	11c		
d	Less accumulated amortization for lines 11a, b, and c	11d	(	)()
12	Other assets (attach schedule)	12		
13	Total assets	13		
	Liabilities and Shareholders' Equity			
14	Accounts payable.	14		
15	Other current liabilities (attach schedule)	15		
16	Loans from shareholders and other related persons	16		
17	Other liabilities (attach schedule)	17		
18	Capital stock:			
а	Preferred stock	18a		
b	Common stock	18b		
19	Paid-in or capital surplus (attach reconciliation).	19		
20	Retained earnings	20		
21	Less cost of treasury stock	21	(	)()
22	Total liabilities and shareholders' equity	22		<b>5471</b> (Days 10.0004)

Form 5471 (Rev. 12-2004)

Form	1 5471 (Rev. 12-2	004)		Pag	ge 4
Sc	hedule G	Other	Information		
				Yes	No
1	partnership	?	did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign		
2	During the t	ax year,	did the foreign corporation own an interest in any trust?		
3	from their o	wners ur	did the foreign corporation own any foreign entities that were disregarded as entities separate nder Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		

#### **Schedule H Current Earnings and Profits** (See page 5 of the instructions.) **Important:** Enter the amounts on lines 1 through 5c in **functional** currency.

_ . _ . . . _

. . . . . .

1	Current year net income or (loss) per foreign books of account		1				
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Subtractions	-				
a b c d	Depreciation and amortization		-				
e f	Charges to statutory reserves	G					
g h 3 4	Total net additions	cess	-				
5a	Total net subtractions		5a				
	DASTM gain or (loss) for foreign corporations that use DASTM (see instruct	5b					
c c	Combine lines 5a and 5b	5c					
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate defined in section 989(b) and the related regulations (see instructions)).	5d					
	Enter exchange rate used for line 5d						
Schedule I Summary of Shareholder's Income From Foreign Corporation (See page 5 of instructions.)							
1	Subpart F income (line 40b, Worksheet A in the instructions)	1					
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions	2					
3	Previously excluded subpart F income withdrawn from qualified investment C in the instructions).	3					
4	Previously excluded export trade income withdrawn from investment in ex 7b, Worksheet D in the instructions)	4					
5	Factoring income	5					
6	Total of lines 1 through 5. Enter here and on your income tax return. See p	6					
7	Dividends received (translated at spot rate on payment date under section	n 989(b)(1))	7				
8	Exchange gain or (loss) on a distribution of previously taxed income.		8				
Was any income of the foreign corporation blocked?     Was any such income become unblocked during the tax year (see section 964(b))?							

Schedule J (Form 5471) (Rev. 12-2004)	Schedule J (		Cat. No. 21111K Sled paper	71. Printed on recycled paper	structions for Form 54	For Paperwork Reduction Act Notice, see the Instructions for Form 5471.
						7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)
						<b>b</b> Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)
						<b>6a</b> Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)
				0		b Actual distributions of nonpreviously taxed E&P
			1C			5a Actual distributions or reclassifications of previously taxed E&P
			t	C		4 Amounts included under section 951(a) or reclassified under section 959(c) in current year
				35		<b>3</b> Total current and accumulated E&P not previously taxed (line 1 plus line 2a <b>or</b> line 1 minus line 2b)
						b Current year deficit in E&P
						2a Current year E&P
				2		1 Balance at beginning of year
(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))	structions) lances) (iii) Subpart F Income	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances) s Invested ( <i>ii</i> ) Earnings Invested Property Assets ( <i>iii</i> ) Subpar	(c) Previous (section () Earnings Invested in U.S. Property	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	<b>Important:</b> Enter amounts in functional currency.
						Name of foreign corporation
	Identifying number					Name of person filing Form 5471
		-	ructions for Form 5471	▶ Attach to Form 5471. See Instructions for Form 5471.	▼ A	Department of the Treasury Internal Revenue Service
OMB No. 1545-0704		:&P)	and Profits (E n Corporation	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	Accur of	(Form 5471) (Rev. December 2004)

#### SCHEDULE M (Form 5471)

(Rev. December 2004) Department of the Treasury Internal Revenue Service

#### Name of person filing Form 5471

### Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons

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

OMB No. 1545-0704

Identifying number

Name of foreign corporation

Important: Complete a separate Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that
occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amount
must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. Se
page 10 of the instructions.

En	ter the relevant functional curren	cy and the exchange	rate used throughou	ut this schedule 🕨		
	<b>(a)</b> Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1	Sales of stock in trade (inventory)					
2	Sales of property rights (patents, trademarks, etc.)					
3	Compensation received for tech- nical, managerial, engineering, construction, or like services .					
4	Commissions received					
5	Rents, royalties, and license fees received					
6	Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income).		<b>C</b> 3	5	55	
7	Interest received					
8	Premiums received for insur-					
9	Add lines 1 through 8					
10	Purchases of stock in trade (inventory)					
11	Purchases of tangible property other than stock in trade .	$\mathbf{O}$				
12	Purchases of property rights (patents, trademarks, etc.)					
13	Compensation paid for tech- nical, managerial, engineering, construction, or like services.					
14	Commissions paid					
15	Rents, royalties, and license fees paid					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 through 17 .					
19	Amounts borrowed (enter the maximum loan balance during the year) — see instructions.					
20	Amounts loaned (enter the maximum loan balance during the year) — see instructions					

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Form	5472			n of a 25% For ration Engage				
(Rev.	December 2003)			038A and 6038C				OMB No. 1545-0805
-		•		rporation beginning				
	tment of the Treasury al Revenue Service			ormation in English	,			
Ра	rt I Report	ing Corpor	ation (See in:	structions.) All rep	porting corp	orations must	complete F	Part I.
1a	Name of reporting	corporation					1b Employ	ver identification number
	Number, street, and room or suite no. (if a P.O. box, see instructions)							ssets
	City or town, state	e, and ZIP cod	e (If a foreign ac	Idress, see instruction	ns.)		\$	
1d	Principal business	activity ►				1e Principal bu	Ŧ	v code 🕨
1f	Total value of gross (see instructions) re \$	s payments ma		<b>1g</b> Total number of filed for the tax		1h Total value of	of gross payme	ents made or received on <b>all</b> Forms 5472
1i	1 Check here if this 1 Country of 1k Country(ies) under whose laws the reporting 1 P							pal country(ies) where ess is conducted
2	power of all class	ses of the sto	ck of the report	any foreign person of ing corporation entitl	ed to vote, or	(b) the total value	ie of all class	ses of stock of the
Pa				e instructions.)				
1a	Name and address	s of direct 259	% foreign shareh	older	25		1b U.S. ide	entifying number, if any
1c	Principal country(id business is condu		1d Country o organizati	f citizenship, on, or incorporation		(ies) under whose Ider files an incom		
2a	Name and address	s of direct 259	6 foreign shareh	older	21-		<b>2b</b> U.S. ide	entifying number, if any
2c	Principal country(id business is condu		2d Country o organizati	of citizenship, on, or incorporation		(ies) under whose Ider files an incom		
3a	Name and address	s of ultimate ir	ndirect 25% fore	ign shareholder	1		<b>3b</b> U.S. ide	entifying number, if any
3c	Principal country(id business is condu			f citizenship, on, or incorporation		(ies) under whose shareholder files a		nate indirect 25% return as a resident
4a	Name and address	s of ultimate ir	ndirect 25% fore	ign shareholder	<u> </u>		<b>4b</b> U.S. ide	entifying number, if any
4c	Principal country(id business is condu			f citizenship, on, or incorporation		(ies) under whose shareholder files a		nate indirect 25% return as a resident
Pa	Check a	applicable b		) ated party a D t complete this que				
1a	Name and address	s of related pa	ırty				1b U.S. ide	entifying number, if any
1c	Principal business	activity <b>&gt;</b>				1d Principal bu	siness activity	y code ►
1e	Relationship—Chec	k boxes that a		to reporting corporation	on 🗌 Related	to 25% foreign sh		25% foreign shareholde
1f	Principal country(i	es) where bus	ness is conduct	ed <b>1g</b> Country a reside		ose laws the relat	ed party files	an income tax return as

Form	5472 (Rev. 12-2003)			Page <b>2</b>	
Pa		ween Reporting Corporations and Fe mpleted if the "foreign person" box is e ► □ . (See instructions.)			
1	Sales of stock in trade (inventory)			1	
2		trade		2	
3		tangible property rights)		3	
4	-	perty rights (e.g., patents, trademarks, secret fo		4	
5		rial, engineering, construction, scientific, or like		5	
6	Commissions received			6	
7	Amounts borrowed (see instructions) a Beginning	balance b Ending balance or		7b	
8				8	
9	Premiums received for insurance or reinsurance	ce		9	
10	Other amounts received (see instructions).			10	
11		0		11	
12	Purchases of stock in trade (inventory) .			12	
13	· · · · · · · · · · · · · · · · · · ·	ck in trade		13	
14		gible property rights)		14	
15		e property rights (e.g., patents, trademarks, seci		15	
16	5	engineering, construction, scientific, or like serv		16	
17				17	
18		alance b Ending balance or	monthly average	18b	
19				19	
20				20	
21	Other amounts paid (see instructions)			21	
22	Total. Combine amounts on lines 12 through	21		22	
	and the Foreign Related Par Describe these transactions of	n-Full Consideration Transactions B rty on an attached separate sheet and ch			
Pa	t VI Additional Information All reporting corporations must	st complete Part VI.			
1 2a b c	If "Yes," is the basis or inventory cost of the g If "No," <b>do not</b> complete <b>b</b> and <b>c</b> below. If "Yes," attach a statement explaining the rea	es," were the documents used to support this	e of the imported go	ported	
Ge		5% foreign shareholder. Generally, a		n who is related to the	
General Instructions Section references are to the Internal Revenue Code unless otherwise noted. Changes to Note		breign person (defined on page 3) is a 25% breign shareholder if the person owns, irectly or indirectly, at least 25% of either: The total voting power of all classes of tock entitled to vote <b>or</b>	reporting corporation within the meaning of section 482 and the related regulations. "Related party" does not include any corporation filing a consolidated Federal income tax return with the reporting		
the f	and 2 have been added to Part I of prm. All reporting corporations must blete line 1h and consider line 2.	The total value of all classes of stock of the orporation.	corporation. The rules in section 318 apply to the definition of related party with the		
	pose of Form 31	The constructive ownership rules of section 18 apply with the following modifications to etermine if a corporation is 25% foreign	modifications listed under the definition of <b>25% foreign shareholder</b> above.		
required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party. See <b>Definitions</b> below.		wned. Substitute "10%" for "50%" in ection 318(a)(2)(C). Do not apply sections 18(a)(3)(A), (B), and (C) so as to consider a	<ul> <li>Reportable transaction. A reportable transaction is:</li> <li>Any type of transaction listed in Part IV (e.g., sales, rents, etc.) for which monetary consideration (including U.S. and foreign</li> </ul>		
		.S. person as owning stock that is owned y a foreign person.			
Defi	nitions	elated party. A related party is:	currency) was the	sole consideration paid or	
Repo	orting corporation. A reporting short shor	Any direct or indirect 25% foreign nareholder of the reporting corporation,	tax year or	e reporting corporation's	
	•	Any person who is related (within the	<ul> <li>Any transaction listed in Part IV, if:</li> </ul>	or group of transactions	
• A	oreign corporation engaged in a trade or re	eaning of section 267(b) or 707(b)(1)) to the porting corporation, Any person who is related (within the	1. Any part of th	e consideration paid or nonetary consideration <b>or</b>	
<b>25% foreign owned</b> . A corporation is 25% foreign owned if it has at least one direct or 25% foreign owned if it has at least one direct or		beaning of section 267(b) or 707(b)(1)) to a 5% foreign shareholder of the reporting prporation <b>or</b>	2. If less than ful received.	Il consideration was paid or	

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		Final K-1		Amended	K-1	OMB No. 1545-0130
Schedule K-1 (Form 1120S)	2004 🖪	art III				of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service Tax year beginning and ending		Ordinary	business incom	e (loss)	13 (	Credits & credit recapture
Shareholder's Share of Income, Deductio	<b>ns,</b> ²	Net rental	real estate inco	ome (loss)		
Credits, etc. > See back of form and separate in		Other net	rental income	(loss)		
Part I         Information About the Corporation           A         Corporation's employer identification number:	<b>ו</b> 4	Interest ir	ncome			
	5a	Ordinary	dividends			
<b>B</b> Corporation's name, address, city, state, and ZIP code	5b	Qualified	dividends	1	<b>4</b> i	Foreign transactions
	6	Royalties				
IPS Conter where correction filed return:	7	Net short-	term capital gai	n (loss)		
C IRS Center where corporation filed return:	8a	Net long-	term capital ga	in (loss)		
D       Tax shelter registration number, if any         E       Check if Form 8271 is attached	8b	Collectible	es (28%) gain (	loss)		
Part II Information About the Shareholde	r ^{8c}	Unrecapt	ured section 12	50 gain	6	
F Shareholder's identifying number:	9	Net section	on 1231 gain (lo	oss)		
G Shareholder's name, address, city, state and ZIP code H Shareholder's percentage of stock ownership for tax year	<u>%</u>	Other inc	ome (loss)		5	Alternative minimum tax (AMT) items
	11	Section 1	79 deduction	1	6	Items affecting shareholder basis
	12	Other dec	ductions			
Jse Only						
For IRS Use Only				1	7	Other information
		* See a	attached sta	tement fc	or ac	dditional information.
L		2001				

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2004

#### **TEST SCENARIO 10**

FORMS REQUIRED: 1120S, Sch K-1, 4562, 4797, 8865, Sch O (8865), Sch K-1 (8865)

#### ATTACHMENTS:

ItemizedOtherIncomeSchedule2 ItemizedOtherDeductionSchedule2(2) ItemizedOtherCostsSchedule ItemizedIncomeNotRecordedOnBooksSchedule2 ItemizedExpensesRecordedOnBooksSchedule2 ItemizedOtherCurrentAssetsSchedule(2) ItemizedOtherInvestmentsSchedule ItemizedOtherAssetsSchedule(2) ItemizedOtherCurrentLiabilitiesSchedule(2) ItemizedOtherLiabilitiesSchedule(2) ItemizedOtherLiabilitiesSchedule(2) ItemizedOtherLiabilitiesSchedule(2) ItemizedOtherLiabilitiesSchedule(2)

#### BINARY ATTACHMENTS: None

NO ENTRY FIELDS: Form 8865, Line 8a, Functional Currency

**OTHER:** Practitioner PIN

#### **HEADER INFO:**

Originator:	MultipleSoftwarePackagesUsed: No EFIN: Self-select Type: ERO					
<b>.</b>	NameControl: PACK PractionerPIN: EFIN – Self-select, PIN – Self-select, PIN Entered by – ERO Name: Hans Dolly					
<u>Officer:</u>	Name: Hans Dolly         Title: Chief Executive Officer         Phone: 887-555-1212         EmailAddress:         DateSigned: Self-select					
PREPARED BY:	Electronic Tax Filers, Inc. 999-06-0007, 11-0000011 100 Efile Drive Anytown, TX 78621 Phone Number: 512-555-1212					
TAXPAYER NAME: TAXPAYER EIN: TAX PERIOD:	· · · · · · · · · · · · · · · · · · ·					
ADDRESS:	40 Any Street Anytown, IA 52544					

Attachment 1, Page 1, Line 5, Other Income (ItemizedOtherIncomeSchedule2)

Miscellaneous Income	<u>84,820,790</u>
Total	84,820,790

Attachment 2, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionSchedule2)

Dues and Subscriptions	13,932,765
Communications	4,925,702
Employment Expenses	1,763,530
Utilities & Telephone	932,765
Travel	16,625,923
Professional Expenses	11,376,350
Workers Compensation	5,858,746
Supplies	6,914,685
Postage	212,652
Transportation	21,327,085
Miscellaneous	<u>13,130,827</u>
Total	97,001,030

Attachment 3, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Depreciation	97,613,964
Allocation of Cost of Goods Sold	270,480
Cost of Service	1 <u>32,770,633</u>
Total	230,655,077

Attachment 4, Page 3, Sch K, Line 12e, Other Deductions (ItemizedOtherDeductionSchedule3)

Trade/Business	Description	<u>Amount</u>	Category	<u>Code</u>
Transporation	Deductions from ABC LLC	<u>9,099,724</u>	Deductions	Ρ
Total		9,099,724		

**Attachment 5**, Page 4, Sch L, Line 6, Other current assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Prepaids & Deposits	582,977,903	<u>164,993,893</u>
Total	582,977,903	164,993,893

**Attachment 6**, Page 4, Sch L, Line 9, Other Investments (ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
EFILE LLC	149,749,547	37,937,837
1120 INC	198,654,945	78,440,109
1120S FILE LLC	<u>91,588,407</u>	43,689,054

I							
Total	439,992,899	160,067,000					
Attachment 7, Page 4, Sch L, Line 14, Other Assets (ItemizedOtherAssetsSchedule)							
Mortgages and Notes Receivable	<b>Beginning</b> 79,840,873	<b>Ending</b> 11,630,971					
Capital Leases	3,841,803						
Prepaid Commissions	<u>80,500,600</u>	<u>16,100,999</u>					
Total	164,183,276	27,731,970					
Attachment 8, Page 4, Sch L, Line 18, ( (ItemizedOtherCurrentLiabilitiesSchedule		ies					
	Beginning	Ending					
Accrued Expenses	<u>1,360,057,720</u>	<u>932,691,230</u>					
Total	1,360,057,720	932,691,230					
Attachment 9, Page 4, Sch L, Line 21, 0	Other Liabilities (Item Beginning	nizedOtherLiabilitiesSchedule) Ending					
Deferred Compensation	<u>357,533,671</u>	77,986,049					
Total	357,533,671	77,986,049					
Attachment 16, Page 4, Sch M-1, Line 2 (ItemizedIncomeNotRecordedOnBooksS		ot recorded on books					
Miscellaneous		<u>7,979,829</u>					
Total		7,979,829					
Attachment 17, Page 4, Sch M-1, Line 3 (ItemizedExpensesRecordedOnBooksSo		s not deducted in return					
Translation Adjustment		<u>2,647,716</u>					
Total		2,647,716					
Attachment 10, Form 8865, Sch B, Line (ItemizedOtherIncomeLossSchedule)	7, Itemized Other Ir	ncome Loss Schedule					
Interest Income		<u>12,900</u>					
Total		12,900					
Attachment 11, Page 5, Form 8865 Sch (ItemizedOtherCurrentAssetsSchedule)	n L, Line 6, Other cur	rent assets					
Prepaids & Deposits	<b>Beginning</b> <u>1,083,000</u>	Ending					
Total	1,083,000						
Attachment 12, Page 5, Form 8865, Sc (Itomized Other Assets Schedule)	h L, Line 13, Other A	ssets					
(ItemizedOtherAssetsSchedule)	Beginning	Ending					

Prepaid Commissions	<u>2,262,195</u>	<u>3,868,628</u>
Total	2,262,195	3,868,628

**Attachment 13**, Page 5, Form 8865, Sch L, Line 17, Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Accrued Expenses	3,704,000	3,892,000
Total	3,704,000	3,892,000

Attachment 14, Page 5, Form 8865, Sch L, Line 20, Other Liabilities (ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Loans From Pack & Move Inc.		10,642,318
Deferred Compensation	<u>5,610,000</u>	<u>4,878,682</u>
Total	5,610,000	15,521,000

Attachment 15, Form 1120S, Sch K, Line 12a, Contributions (CharitableContributionSchedule)

Name: Pack & Move Incorporated
 Category: Cash Contribution (50%)
 Description: It is expected that the taxpayer filing this form will provide the appropriate information.
 Amount: 150,260

Attachment 18, Form 8865, Sch M-2, Line 4, Other Increases (ItemizedOtherIncreasesSchedule2)

Translation Adjustment	<u>1,612,000</u>
Total	1,612,000

Form **1120S** 

## U.S. Income Tax Return for an S Corporation

► Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation. ► See separate instructions.

OMB No. 1545-0130

2

		of the Treasury enue Service					4		
			1 D4 or tax	year beginning	, 2004, and ending			. 20	
		ctive date of S			C Employ	, 20 /er identification r	umber		
е	election Use the IRS							1	
			label.	Number, street, and room or suite no. (If a	P.O. box, see page 12 of the inst	tructions.)	D Date ind	corporated	
BB	usines	s code	Other- wise,			,			
		(see pages of the Insts.)	print or	City or town, state, and ZIP code				ssets (see page 12	of
5	1-55 0	or the moto.	type.				instructions)		
							\$		
FC	heck	applicable box	(1)	Initial return (2) 🗌 Final return (3	3) Name change (4)	Address	change	(5) Amende	d return
GE	inter	number of sha	areholders	in the corporation at end of the tax	year			. •	
Са	tion:	Include <b>only</b> t	rade or bu	isiness income and expenses on lines	1a through 21. See page 12	of the ins	structions	for more inform	ation.
	1a	Gross receipts or	sales	<b>b</b> Less returns and allo	owances	<b></b> c Bal ▶	1c		
e	2	Cost of good	ls sold (So	chedule A, line 8)			2		_
Income	3	Gross profit.	Subtract	line 2 from line 1c			3		_
Ŭ	4	Net gain (los	s) from Fo	orm 4797, Part II, line 17 (attach Form	4797)		4		_
	5	Other income	e (loss) <i>(at</i>	tach schedule)			5		
	6	Total incom	e (loss). A	dd lines 3 through 5			6		
instructions for limitations)	7			ers			7		
itati	8	Salaries and	wages (le	ss employment credits)			8		
Ë	9	Repairs and	maintenar				9		
s foi	10	Bad debts .					10		
tion	11	Rents					11		_
truc	12	Taxes and lic	enses .				12		
e ins	13	Interest		prm 4562)		• • •	13		
of the	14a	Depreciation	(attach Fo	orm 4562)	· · · · · · · · · · · · · · · · · · ·		_		
0 0	b	Depreciation	claimed o	on Schedule A and elsewhere on retur	m [140]		14c		
page 13							140		
e pa	15	Depletion (Do	o not ded	uct oil and gas depletion.)		• •	16		
(see	16						17		
suo	17			, etc., plans			18		
ctic	18 19			ch schedule)			19		
<b>Deductions</b> (see	20			d the amounts shown in the far right o			20		
De	21	Ordinary bus	iness inco	me (loss). Subtract line 20 from line 6			21		
	22			ssive income tax (attach schedule)					
		Tax from Sch			22b				
nts				(see page 17 of the instructions for a	additional taxes)		22c		
ne	23			ed tax payments and amount applied from 2003					
and Payments	b	Tax deposite			0.01-				
6	с	Credit for Fe	deral tax	oaid on fuels (attach Form 4136) .	23c				
pu	d	Add lines 23a	a through	23c			23d		
Tax a	24	Estimated tax	k penalty	(see page 17 of instructions). Check it	f Form 2220 is attached.		24		
Ца	25			smaller than the total of lines 22c and	-		25		
	26			3d is larger than the total of lines 22c		· .	26		_
	27			ou want: Credited to 2005 estimated tax clare that I have examined this return, including acc		ided	27	knowledge and bolic	f it is true
Sig	nn			tion of preparer (other than taxpayer) is based on a			ge.	0	
	re			I	•		· · ·	the IRS discuss the the preparer shown	
110		Signature of c	officer	Date	Title			nstructions)? <b>Yes</b>	
			•		Date		Pr	reparer's SSN or PTI	IN
Pai	d	Preparer' signature			C	heck if elf-employe			
Pre	pare	r'S Firm's na	ime (or		50	EIN	<u>~ L  </u>		
Use	e Onl		elf-employe			Phone	no. (	)	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cal	120S (2004)	Page <b>2</b>				
Sch	edule A Cost of Goods Sold (see page 17 of the instructions)					
1	Inventory at beginning of year	1				
2						
3	Cost of labor					
4	Additional section 263A costs (attach schedule)	4				
5	Other costs (attach schedule)	5				
6	Total. Add lines 1 through 5	6				
	Inventory at end of year	8				
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2					
9a	Check all methods used for valuing closing inventory: (i) $\Box$ Cost as described in Regulations sec	ction 1.4/1-3				
	<ul> <li>(ii) □ Lower of cost or market as described in Regulations section 1.471-4</li> <li>(iii) □ Other (specify method used and attach explanation) ►</li> </ul>					
b	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)					
	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach For					
	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing					
	inventory computed under LIFO	9d				
	If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation?					
f	Was there any change in determining quantities, cost, or valuations between opening and closing inv If "Yes," attach explanation.	ventory? Yes No				
Sch	edule B Other Information (see page 18 of instructions)	Yes No				
1	Check method of accounting: (a) Cash (b) Accrual (c) Other (specify)					
2	See pages 31 through 33 of the instructions and enter the:					
	(a) Business activity ►					
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stoc					
	corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) nam					
4	employer identification number and <b>(b)</b> percentage owned					
- <del>-</del> 5	Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax					
6	Check this box if the corporation issued publicly offered debt instruments with original issue discour					
	If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original					
	Instruments.					
7	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporati					
	asset with a basis determined by reference to its basis (or the basis of any other property) in t					
	C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the	_				
	built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in	gain from prior				
•	years					
8 9	Check this box if the corporation had accumulated earnings and profits at the close of the tax year Are the corporation's total receipts (see page 19 of the instructions) for the tax year <b>and</b> its total as	sets at the end				
5	of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules					
	: If the corporation had assets or operated a business in a foreign country or U.S. possession, it	t may be required to attach				
_	dule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N f	or details.				
Sch	edule K Shareholders' Shares of Income, Deductions, Credits, etc. Shareholders' Pro Rata Share Items	Total amount				
	1 Ordinary business income (loss) (page 1, line 21)	1				
	2 Net rental real estate income (loss) (attach Form 8825)	2				
	3a         Other gross rental income (loss)         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .           .					
	<b>b</b> Expenses from other rental activities (attach schedule)					
ss)	c Other net rental income (loss). Subtract line 3b from line 3a	3c				
Income (Loss)	4 Interest income	4				
)e	5 Dividends: a Ordinary dividends	<u>5a</u>				
No.	b Qualified dividends					
lnc	6 Royalties	6 7				
	7 Net short-term capital gain (loss)	8a				
	8a       Net long-term capital gain (loss)					
	b         Collectibles (28%) gain (loss)         8b         8b           c         Unrecaptured section 1250 gain (attach schedule)         8c         8c					
	9 Net section 1230 gain (loss) (attach Form 4797)	9				
	10         Other income (loss) (attach schedule)         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .	10				

Form **1120S** (2004)

Form 112			Total array	Page 3
Other Deductions	Shareholders' Pro Rata Share Items (continued)		Total amount	
	<b>11</b> Section 179 deduction (attach Form 4562).	11		
	<b>12a</b> Contributions	12a		
edu ot	<b>b</b> Deductions related to portfolio income (attach schedule)	12b		
õ	c Investment interest expense	12c		
	d Section 59(e)(2) expenditures (1) Type ►	12d(2)		
	e Other deductions (attach schedule)	12e		_
ij	<b>13a</b> Low-income housing credit (section 42(j)(5))	13a		
e e	<b>b</b> Low-income housing credit (other)	13b		_
tu C	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c		
s & cap	d Other rental real estate credits	13d		
Credits & Credit Recapture	e Other rental credits	13e		
Fe	f Credit for alcohol used as fuel (attach Form 6478)	13f		
0	g Other credits and credit recapture (attach schedule).	13g		
	14a Name of country or U.S. possession ▶			
	<b>b</b> Gross income from all sources	14b		
	c Gross income sourced at shareholder level	14c		
	Foreign gross income sourced at corporate level:			
	d Passive	14d		
S	e Listed categories (attach schedule)	14e		
ior	f General limitation	14f		
act	Deductions allocated and apportioned at shareholder level:			
ns		14g		
Гrа	g Interest expense	14h		
Foreign Transactions	Deductions allocated and apportioned at corporate level to foreign source income:			
eiç	i Passive	14i		
For	j Listed categories (attach schedule)	14j		
_		14k		
	<b>k</b> General limitation			
	I Foreign taxes paid	141		
	mForeign taxes accrued	14m		
	n Reduction in taxes available for credit (attach schedule).	14n		
	15a Post-1986 depreciation adjustment	15a		
x s	<b>b</b> Adjusted gain or loss	15b		
Alternative linimum Tax AMT) Items	$\mathbf{c}$ Depletion (other than oil and gas) $\ldots$ $\ldots$ $\ldots$ $\ldots$ $\ldots$	15c		
Alternative Ainimum Tax (AMT) Items	d Oil, gas, and geothermal properties—gross income	15d		
Alt Mini (AM	e Oil, gas, and geothermal properties—deductions.	15e		
-	f Other AMT items (attach schedule)	15f		
6	<b>16a</b> Tax-exempt interest income	16a		
ltems Affecting Shareholder Basis	<b>b</b> Other tax-exempt income	16b		
Affe eho asis	<b>c</b> Nondeductible expenses	16c		
Shar	d Property distributions	16d		
Ite	e Repayment of loans from shareholders	16e		
ç	<b>17a</b> Investment income	17a		
Other Information	<b>b</b> Investment expenses	17b		
ma	c Dividend distributions paid from accumulated earnings and profits	17c		
for				+
<u>n</u>	d Other items and amounts (attach schedule)			
Jer	e Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum			
Ot	of the amounts on lines 11 through 12e and lines 14l or 14m, whichever applies	17e		
-			Form <b>1120</b>	

Form 1120S (2004)

Form **1120S** (2004)

Form	1120S (2004)					Page 4
Note	e: The corporation is not required to comp	plete Schedules L and M-1	l if question	9 of Schedule	B is ansv	vered "Yes."
	nedule L Balance Sheets per Books	Beginning of tax yea			End of tax yea	
	Assets	(a)	(b)	(c)		(d)
1	Cash					
' 2a	Trade notes and accounts receivable					
_	Less allowance for bad debts					
b						
3	Inventories					
4	U.S. government obligations.				-	
5	Tax-exempt securities					
6	Other current assets (attach schedule)					
7	Loans to shareholders					
8	Mortgage and real estate loans				-	
9	Other investments (attach schedule)					
10a	Buildings and other depreciable assets					
b	Less accumulated depreciation					
11a	Depletable assets					
b	Less accumulated depletion					
12	Land (net of any amortization)					
13a	Intangible assets (amortizable only)					
	Less accumulated amortization					
14	Other assets (attach schedule)					
15	Total assets					
	Liabilities and Shareholders' Equity					
16	Accounts payable					
17	Mortgages, notes, bonds payable in less than 1 year					
18	Other current liabilities (attach schedule)					
19	Loans from shareholders.					
20	Mortgages, notes, bonds payable in 1 year or more				-	
21	Other liabilities (attach schedule)					
22	Capital stock					
23	Additional paid-in capital					
24	Retained earnings					
25	Adjustments to shareholders' equity (attach schedule).		<u> </u>		(	<u> </u>
26	Less cost of treasury stock	(	)		(	)
27	Total liabilities and shareholders' equity					
Scr	edule M-1 Reconciliation of Income	(Loss) per Books With In	come (Loss	) per Return		
1	Net income (loss) per books			oks this year not incl	uded	
2	Income included on Schedule K, lines 1, 2, 3c, 4,	on Sch	nedule K, lines 1 t	hrough 10 (itemize):		
	5a, 6, 7, 8a, 9, and 10, not recorded on books this	a Tax-e	exempt interes	st\$		
	year (itemize):					
3	Expenses recorded on books this year not	6 Dedu	ctions included	on Schedule K, I	lines	
	included on Schedule K, lines 1 through 12,	1 thro	ugh 12, and 14	or (14m), not chai	rged	
	and 14I or (14m) (itemize):	again	st book income	e this year (itemize	e):	
а	Depreciation \$	a Depr	eciation \$			
b	Travel and entertainment \$					
	· · · · · · · · · · · · · · · · · · ·					
4	Add lines 1 through 3.		e (loss) (Schedule K	line 17e). Line 4 less	line 7	
Cal	nedule M-2 Analysis of Accumulated	Adjustments Account, Ot	ther Adjustn	nents Accoun	nt, and Sh	areholders'
30	Undistributed Taxable Inc	ome Previously Taxed (se	ee page 29 (	of the instructi	ions)	
		(a) Accumulated		adjustments	,	ders' undistributed
		adjustments account		count		ne previously taxed
1	Balance at beginning of tax year					
2	Ordinary income from page 1, line 21.					
3	Other additions	( )				
4	Loss from page 1, line 21	,	(			
5	Other reductions	,	\	/		
6	Combine lines 1 through 5					
7 8	Distributions other than dividend distributions Balance at end of tax year. Subtract line 7 from line 6					

Form <b>4562</b>	
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### **Depreciation and Amortization**

(Including Information on Listed Property)

OMB No. 1545-0172 20 [] 4

ur tax return.	Attachment Sequence No. 67
nis form relates	Identifying number

Department of the Treasury Internal Revenue Service Service Attach to your tax return.			return.	Attachment Sequence No. 67			
Name(s) sh	nown on return		Busine	ess or activity to w	-		Identifying number
Part I	Election To	o Expense C	ertain Property Ur	der Section	179		
			sted property, comp			complete Part	Ι.
1 Max	ximum amount.	See page 2 of 1	the instructions for a h	iaher limit for	certain busi	nesses	<b>1</b> \$102,000
		· -	/ placed in service (se	-			2
			perty before reduction				<b>3</b> \$410,000
			ine 3 from line 2. If ze				4
	llar limitation for parately, see pag		ract line 4 from line 1. ructions.	If zero or less		0	5
· · ·		Description of pro		(b) Cost (busines		(c) Elected cost	
6							
7 List	ted property. En	ter the amount	from line 29		7		
			property. Add amoun			and 7	8
			aller of line 5 or line				9
			n from line 13 of your				10
	•		naller of business income				11
			Add lines 9 and 10, b	· ·		· · · · · ·	12
<b>13</b> Car	ryover of disallow	ed deduction to	2005. Add lines 9 and	10, less line 12	13		7
Note: Do	o not use Part II	or Part III belo	w for listed property.	Instead, use F	Part V.		
Part II	Special De	preciation A	llowance and Oth	er Depreciat	ion (Do n	ot include listed	d property.)
			for qualified property page 3 of the instru				14
	-		(1) election (see page		uctions).		15
16 Oth	ner depreciation	(including ACF	RS) (see page 4 of the	e instructions)			16
Part III	MACRS D	epreciation	(Do not include list	ed property.	(See pag	e 5 of the instru	uctions.)
		-		Section A			· ·
17 MA	CRS deductions	s for assets pla	aced in service in tax	vears beginni	na before 2	004	17
			68(i)(4) to group any as		•		
			counts, check here .				
	Section B—	Assets Place	d in Service During	2004 Tax Yea	r Using the	e General Depre	ciation System
(a) Class	ification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Conventi	ion (f) Method	(g) Depreciation deductio
<b>19a</b> 3-	year property						
	year property						
<b>c</b> 7-	year property	-					
<b>d</b> 10-	year property						
<b>e</b> 15-	year property						
f 20-	year property						
	year property			25 yrs.		S/L	
	sidential rental			27.5 yrs.	MM	S/L	
	perty			27.5 yrs.	MM	S/L	
	nresidential real			39 yrs.	MM	S/L	
	perty			Ŭ	MM	S/L	
		ssets Placed	in Service During 20	004 Tax Year			eciation System
20a Cla			<u> </u>			S/L	-
<b>b</b> 12-				12 yrs.		S/L	
<b>c</b> 40-	-			40 yrs.	MM	S/L	
Part IV		(see page 7 d	of the instructions)		1		
		• • •	·				21
	ted property. En tal Add amounts		lines 14 through 17, li	 nes 19 and 20	in column		
			ines of your return. Pa				22

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

#### Form 4562 (2004)

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

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

Sec	tion A—Depre	ciation and O ^r	ther Inform	nation (Caution:	See page 8 of the	instructio	ons for I	limits	for passenger a	automobiles.)
24a	Do you have evid	ence to support t	the business/i	nvestment use claime	ed? 🗌 Yes 🗌 No	24b If '	'Yes," is	the e	vidence written?	🗌 Yes 🗌 No
Ту	<b>(a)</b> De of property (list vehicles first)	<b>(b)</b> Date placed in service	(c) Business/ investment use percentage	<b>(d)</b> Cost or other basis	(e) Basis for depreciation (business/investment use only)	<b>(f)</b> Recovery period	<b>(g)</b> Metho Conver	od/	<b>(h)</b> Depreciation deduction	(i) Elected section 179 cost
25					placed in service ( (see page 8 of the			25		
26	Property used	more than 50	% in a qua	lified business us	e (see page 8 of t	he instru	ctions):		-	
			%							
			%							
			%							
27	Property used	50% or less i	n a qualifie	d business use (s	see page 8 of the i	nstructio	ns):			
			%				S/L -			
			%				5/L -			
			%				5/L -			
28	Add amounts	in column (h),	lines 25 th	rough 27. Enter h	ere and on line 21	, page 1.		28		
29					ne 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.

30	Total business/investment miles driven during the year ( <b>do not</b> include commuting	(a) Vehicle 1			<b>(b)</b> Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		<b>(e)</b> Vehicle 5		(f) Vehicle 6	
31	miles—See page 2 of the instructions) . 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?													
36	Is another vehicle available for personal use?													

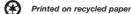
#### Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting,	Yes	No
	by your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
	See page 10 of 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 page 10 of the instructions.)		
	Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

#### Part VI Amortization

	<b>(a)</b> Description of costs	<b>(b)</b> Date amortization begins	<b>(c)</b> Amortizable amount	<b>(d)</b> Code section	Amort perio	e) ization od or entage	<b>(f)</b> Amortization for this year
42	Amortization of costs that begin	ns during your 2004	tax year (see page 11 of	the instructions):			
43	Amortization of costs that beg	43					
44	Total. Add amounts in column	n (f). See page 12	of the instructions for wh	nere to report.		44	
							- 4660 /0



Form **4797** Department of the Treasury Internal Revenue Service

#### Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2004 Attachment Sequence No. 27

Name(s) shown on return

►Attach to your tax return. ►See separate instructions.

Identifying number

1

1 Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

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

	(a) Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements an expense of sale		(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2								
3	Gain, if any, from Form 4684,	line 39					3	
4	Section 1231 gain from install	4						
5								
6	Gain, if any, from line 32, from		6					
7	Combine lines 2 through 6. Er						7	
	Partnerships (except electing I for Form 1065, Schedule K, line							
	All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 12						8	
9	Subtract line 8 from line 7. If z line 9 is more than zero, enter capital gain on Schedule D (se	the amount from lir	ne 8 on lin <u>e</u> 12 bel	ow and enter the g	ain from line 9 as a	a long-term	9	

#### Part II Ordinary Gains and Losses

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):		
11	Loss, if any, from line 7.	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	
18 a	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: 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 part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14.	18b	
For	Paperwork Reduction Act Notice, see page 7 of the instructions. Cat. No. 13086		Form <b>4797</b> (2004)

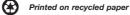
				,		, and 12		
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	roperty	:			<b>(b)</b> Date aco (mo., day,		<b>(c)</b> Date sold (mo., day, yr.)
Α								
B								
<u> </u>								
D								
	These columns relate to the properties on lines 19A through 19I	D. ►	Property A	Property	в	Property	/ C	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20						
21	Cost or other basis plus expense of sale	21						
22	Depreciation (or depletion) allowed or allowable	22						
23	Adjusted basis. Subtract line 22 from line 21	23						
24	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:							
a	Depreciation allowed or allowable from line 22	25a						
b	Enter the <b>smaller</b> of line 24 or 25a	25b						
26	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		- 6					
а	Additional depreciation after 1975 (see instructions)	<b>26</b> a						
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b	3		C	3		
с	Subtract line 26a from line 24. If residential rental property	26c		c C				
d	<b>or</b> line 24 is not more than line 26a, skip lines 26d and 26e Additional depreciation after 1969 and before 1976	26d						
e	Enter the smaller of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	<b>26</b> f						
g	Add lines 26b, 26e, and 26f	26g						
27	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).							
а	Soil, water, and land clearing expenses	27a						
b	Line 27a multiplied by applicable percentage (see instructions)	27b						
c	Enter the <b>smaller</b> of line 24 or 27b	27c						
28	If section 1254 property:							
а	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (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)	<b>29</b> a						
	Enter the smaller of line 24 or 29a (see instructions)	29b						
Sun	mary of Part III Gains. Complete property columns	A thr	ough D through	n line 29b k	pefor	e going to	line	30.
30	Total gains for all properties. Add property columns A through	h D, lin	e24				30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b,	and 2	9h Enter here and	on line 13			31	
32	Subtract line 31 from line 30. Enter the portion from casualty	y or the		line 33. Ente	er the	portion	32	
Pa	rt IV Recapture Amounts Under Sections 179 (see instructions)							i0% or Less
						(a) Sect	ion	(b) Section
				_		179		280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in p	orior ye	ars	[	33		]	

#### Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

 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



Form 8865		Return of U.S.	Persons V	Vith Respe	ct to	)	OMB N	o. 1545-1668			
Form UUUU			Foreign Pa				2	<b>NA</b>			
		Attach to your the formation formation formation formation		-							
Department of the Trease Internal Revenue Service		Information furnishe beginning	, 2004, and en		ear , 2	0	Attachm Sequence	ent ce No. <b>118</b>			
Name of person filing	this return			Filer's identifying n	umber						
Filer's address (if you a	re not filing this form wit	th your tay return)	A Category of filer (	see Categories of File	<b>re</b> in the i	nstructions and	check applicable	a box(es));			
					<b>4</b>			e DOX(e3)).			
			<b>B</b> Filer's tax vear				ina				
		•									
	of liabilities: Nonre	course \$ dated group but not the p		course financing \$			Other \$				
Name		dated group but not the p		EIN		the parent.					
Address				I							
			<u>,                                     </u>								
E Information a	about certain other	partners (see instructions)	)			(4) Check	<pre>&lt; applicable bo</pre>				
(1)	Name	(2) Addre	SS	(3) Identifying num	nber –	Category 1	Category 2	Constructive owner			
F1 Name and a	ddress of foreign p	artnership				2 EIN (if any)	)				
	0 1	·	C 7								
						3 Country ur	nder whose la	ws organized			
4 Date of	5 Principal p	lace 6 Principal busi	iness <b>7</b> Prir	cipal business	8a Fun	ctional curren	cy <b>8h</b> Exc	hange rate			
organization	of business				oa i un		-	e instr.)			
		on for the foreign partnersh									
<ol> <li>Name, addre United State</li> </ol>		number of agent (if any) i		heck if the foreigr	•	rship must fil m 8804		65 or 1065-B			
	-			ervice Center where I				05 01 1005-6			
3 Name and a organization,		artnership's agent in coun		4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such boo							
organization,	in any			nd records, if diffe	• •						
5 Were any sp	ecial allocations ma	ade by the foreign partner	rship?				▶ □ `	Yes 🗌 No			
		8, Information Return of L		Respect to Foreig	n Disreg	arded Entitie	s,				
	his return (see inst	ructions)		organized?			▶				
		parate units within the me	,	0	3-2(c)(3)	or (4)?	▶ □ \	Yes 🗌 No			
•	. ,	, <b>h</b> of the following requirer	0 0		( )( )	()					
		ots for the tax year were le			١			Yes 🗌 No			
		s total assets at the end c dules L, M-1, and M-2.	of the tax year was	less than \$600,0	00.						
Sign Here Only If You know	r penalties of perjury ledge and belief, it is	, I declare that I have examines true, correct, and complete which preparer has any know	. Declaration of prep								
Separately and Not With				I							
Your Tax	Signature of general p	artner or limited liability comp	any member		Dat	e					
Paid Preparer Prepa	arer's		-	ate	Check if		Preparer's S	SSN or PTIN			
Sign and Complete	r				self-emp	oloyed 🕨 🗌					
is Filed yours	s name (or if self-employed),	<b>,</b>				IN ►	)				
addre	ess, and ZIP code	duction Act Notice, see t					)	<b>8865</b> (2004)			

So	ched	check box b, enter t	hip of Partnership Interest. he name, address, and U.S est you constructively own. Se	. taxpayer identifying			
		<b>a</b> Owns a direct inte		<b>b</b> Owns a construct	ctive inte	erest	
		Name	Address	Identifying number (i		Check if foreign person	Check if direct partner
Sc	hed	ule A-1 Certain Partners of F	oreign Partnership (see instr	uctions)			
		Name	Address	Identifying nun	nber (if a	any)	Check if foreign person
		e partnership have any other foreign			□ Ye	-	□ No
Sc	hedu		List all partnerships (foreign or indirectly owns a 10% inte		the f	oreign pa	artnership
		Name	Address	EIN (if any)		l ordinary ne or loss	Check if foreign partnership
				-63			
		<i>K</i> 0	5 01				
So	ched	ule B Income Statement-1	Trade or Business Income				
Ca	ution:	Include <b>only</b> trade or business incom	e and expenses on lines 1a through	n 22 below. See the instru	ctions f	or more inf	formation.
				10			
	1	Gross receipts or sales		1a 1b	1c		
		Less returns and allowances Cost of goods sold	·		2		
ne	1	Gross profit. Subtract line 2 from lin			3		
come	4	Ordinary income (loss) from other par			4	4	
lno	5	Net farm profit (loss) (attach Schedu		,	5		
	6	Net gain (loss) from Form 4797, Par			6		
	7	Other income (loss) (attach stateme			7		
	8	Total income (loss). Combine lines	3 through 7		8		
(su	9	Salaries and wages (other than to p			9		
litatio	10	Guaranteed payments to partners .			10		
or lin	11	Repairs and maintenance			11		
ons f	12	Bad debts			12		
tructi	13	Rent			13		
le ins	14	Taxes and licenses			14		
of th	15				15		
age 8		Depreciation (if required, attach For		16a	160		
see p.		Less depreciation reported elsewhe			16c		
S	17	Depletion ( <b>Do not</b> deduct oil and ga			17		
ion	18	Retirement plans, etc			10		
ict	19 20	Employee benefit programs Other deductions (attach statement)			20		
Deductions (see page 8 of the instructions for limitations)	20						
	21	Total deductions. Add the amounts sho	own in the far right column for lines S	9 through 20	21		
	22	Ordinary business income (loss) fro	m trade or business activities. Sub	tract line 21 from line 8	22		0005
						Form	<b>8865</b> (2004)

Form 8865 (2004)

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Schedule D Capital Gains an	Schedule D Capital Gains and Losses									
Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less										
(a) Description of property (e.g., 100 shares of "Z" Co.)	<b>(b)</b> Date acquired (month, day, year)	<b>(c)</b> Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	<b>(f) Gain or (loss)</b> Subtract (e) from (d)					
1										

2	2 Short-term capital gain from installment sales from Form 6252, line 26 or 37						
3	<b>3</b> Short-term capital gain (loss) from like-kind exchanges from Form 8824					3	
4	4 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts					4	
5							

## Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

	(a) Description of property (e.g., 100 shares of "Z" Co.)	<b>(b)</b> Date acquired (month, day, year)	<b>(c)</b> Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other (see instruction		<b>(f) Gain or (loss)</b> Subtract (e) from (d)
6							
		10					
				1			
7	Long-term capital gain from ins	tallment sales from	Form 6252, line 26	or 37		7	
8	Long-term capital gain (loss) fro	m like-kind exchang	ges from Form 8824	<b>1</b>		8	
9	Partnership's share of net long-t gains (losses), from other partner		9				
10	Capital gain distributions		10				
10							
11	Net long-term capital gain or Form 8865, Schedule K, line 9a		11				

Form 88				Pa	ige 4
Sche	dule	K Partners' Distributive Share Items		Total amount	
	1	Ordinary business income (loss) (page 2, line 22)	1		
	2	Net rental real estate income (loss) (attach Form 8825) .	2		
	3a	Other gross rental income (loss)			
		Expenses from other rental activities (attach statement)			
		Other net rental income (loss). Subtract line 3b from line 3a	3c		
(Si	4	Guaranteed payments	4		
Income (Loss)	5		5		
Ē	6	Dividends: <b>a</b> Ordinary dividends	6a		
me	-	b Qualified dividends			
0	7	Royalties	7		
ŭ		Net short-term capital gain (loss).	8		
		Net long-term capital gain (loss)	9a		
		Collectibles (28%) gain (loss)			
		Unrecaptured section 1250 gain (attach statement)			
		Net section 1231 gain (loss) (attach Form 4797)         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .	10		
	11	Other income (loss) (attach statement)	11		
	12	Section 179 deduction (attach Form 4562).	12		
Deductions			13a		
žic	h	Deductions related to portfolio income (attach statement)	13b		
Inc			13c		
)ec	d d	Section 59(e)(2) expenditures: (1) Type ►	13d(2)		
	e	Other deductions (attach statement)	13e		
۲- ۲-	142	Net earnings (loss) from self-employment	14a		
n plo	h	Gross farming or fishing income	14b		
Self- Employ- ment	c	Gross farming or fishing income	14c		
			15a		
∞ e	i Ja	Low-income housing credit (section 42(j)(5))         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         . <td>15b</td> <td></td> <td></td>	15b		
Credits & Credit Recapture		Qualified rehabilitation expenditures (rental real estate) (attach Form 3468).	15c		
ite cati		Other rental real estate credits	15d		
S O S	u e	Other rental credits	15e		
		Other credits and credit recapture (attach statement)	15f		
		Name of country or U.S. possession ►			
S		Gross income from all sources	16b		
sactions			16c		
cti	C	Gross income sourced at partner level	100		
	d	Passive ►	16f		
an	u	Deductions allocated and apportioned at partner level	101		
Ē		Interest expense ►	16h		
gn	y	Deductions allocated and apportioned at partnership level to foreign source income			
Foreign Tran		Passive ►	16k		
Б		Passive ►	161(2)		
		Reduction in taxes available for credit (attach statement)	16m		
			17a		
Alternative Minimum Tax (AMT) Items	Li Id	Post-1986 depreciation adjustment	17b		
ativ ter	0	Adjusted gain or loss	17c		
nu L	ט ג	Depletion (other than oil and gas)	17d		
Alt	u e	Oil, gas, and geothermal properties—deductions	17e		
N S S	f	Other AMT items (attach statement)	17f		
2			18		
Other Information		Tax-exempt interest income	18b		
nat			18c		
nn		Nondeductible expenses	19		
nfc			19b		
2		Distributions of other property	20a		
he		Investment income	20a		
ð	0 0	Other items and amounts (attach statement)	200		
			1		

Assets         (a)         (b)         (c)         (d)           1         Cash         (a)         (b)         (c)         (d)           2a         Trade notes and accounts receivable         (a)         (b)         (c)         (d)           2a         Trade notes and accounts receivable         (a)         (b)         (c)         (d)           2a         Trade notes and accounts receivable         (a)         (b)         (c)         (d)           2a         Trade notes and accounts receivable         (c)         (d)         (c)         (d)           3         Inventories         (c)         (d)         (c)         (d)         (c)         (d)           4         U.S. government obligations         (c)	chedule L Balance Sheets per Books. (No	•	· · · ·	•	,
1 Cash	A 4-				-
2a Trade notes and accounts receivable   b Less allowance for bad debts   a Inventories   d U.S. government obligations   4 U.S. government obligations   5 Tax-exempt securities   5 Other current assets (attach statement)   6 Other investments (attach statement)   7 Mortgage and real estate loans   8 Other investments (attach statement)   9a Buildings and other depreciable assets   9a Buildings and other depreciable assets   9a Depletable assets   9a Depletable assets   9a Less accumulated depreciation   9a Land (net of any amortization)   1 Land (net of any amortization)   2 Intangible assets,   1 Land (net of any amortization)   2 Intangible assets,   1 Land (net of any amortization)   2 Nortgages, notes, bonds payable in 1 year on more   3 Mortgages, notes, bonds payable in 1 year on more   4 Mortgages, notes, bonds payable	Assets	(a)	(b)	(c)	(d)
b Less allowance for bad debts   3 Inventories   4 U.S. government obligations   5 Tax-exempt securities   5 Tax-exempt securities   6 Other current assets (attach statement)   7 Mortgage and real estate loans   9 Other investments (attach statement)   9 Depletable assets   9 Depletable assets   9 Less accumulated depreciation   9 Depletable assets   9 Less accumulated depletion   1 Land (net of any amortization)   9 Other assets (attach statement)   1 Land (net of any amortization)   1 Cother assets (attach statement)   1 Total assets   1 Total assets   1 All nonrecourse loans   1 Mortgages, notes, bonds payable in less than 1 year   1 Other liabilities (attach statement)   1 All nonrecourse loans   1 Mortgages, notes, bonds payable in less than 1 year   2 Other liabilities (attach statement)   2 All nonrecourse loans   2 Other liabilities (attach statement)   3 All nonrecourse loans   2 Total liabilities and capital	I Cash				
3       Inventories	2a Trade notes and accounts receivable				
U.S. government obligations	b Less allowance for bad debts				
is Tax-exempt securities   is Other current assets (attach statement)   is Other investments (attach statement)   is Buildings and other depreciable assets.   is Depst able assets   is Depst accumulated depreciation   is Depst accumulated depletion   is Depst accumulated depletion   is Land (net of any amortization)   is Other assets (attach statement)   is Dess accumulated depletion   is Accounts payable   is Accounts payable   is Accounts payable   is All nonrecourse loans   Other current liabilities (attach statement)   is All nonrecourse loans   Other liabilities and capital	Inventories			-	
S Other current assets (attach statement)   Mortgage and real estate loans   3 Other investments (attach statement)   3a Buildings and other depreciable assets   b Less accumulated depreciation   b Less accumulated depreciation   b Less accumulated depletion   b Less accumulated depletion   c Land (net of any amortization)   c Land (net statement)   c Liabilities and Capital   5 Accounts payable   c Accounts payable   c Attrach statement)   c All nonrecourse loans   0 Other liabilities (attach statement)   c All nonrecourse loans   c Attrach statement)	U.S. government obligations			-	
Mortgage and real estate loans   3 Other investments (attach statement)   3a Buildings and other depreciable assets   b Less accumulated depreciation   ba Depletable assets   b Less accumulated depletion   b Less accumulated depletion   c Land (net of any amortization)   c Land (net of amortization)   c Land (net of amortization)   c Counts assets   c Land (net of amortization)   c Counts payable   c Counts payable   c Counts payable   c Counts payable in less than 1 year   c Counts (amortization statement)	5 Tax-exempt securities			-	
3 Other investments (attach statement)   Da Buildings and other depreciable assets.   b Less accumulated depreciation   Da Depletable assets.   b Less accumulated depletion   b Less accumulated depletion   b Land (net of any amortization)   c Land (net of any amorti	Other current assets (attach statement)			-	
Da Buildings and other depreciable assets.   b Less accumulated depreciation   a Depletable assets.   b Less accumulated depletion   b Less accumulated amortization)   c Intangible assets (amortizable only)   b Less accumulated amortization   b Less accumulated amortization   b Less accumulated amortization   b Less accumulated amortization   c Other assets (attach statement)   c Total assets.   c Mortgages, notes, bonds payable in less than 1 year.   o Other current liabilities (attach statement)   c All nonrecourse loans   mortgages, notes, bonds payable in 1 year or more.   o Other liabilities (attach statement)   c All nonrecourse loans   c All nonrecourse loans   c All nonrecourse loans   c All nonrecourse loans   c Attach statement)   c All nonrecourse loans   c Attach statement)	Mortgage and real estate loans			-	
b Less accumulated depreciation   a Depletable assets   b Less accumulated depletion   b Less accumulated depletion   b Land (net of any amortization)   c Intangible assets (amortizable only)   b Less accumulated amortization   b Less accumulated amortization   b Less accumulated amortization   c Other assets (attach statement)   c Total assets   c Mortgages, notes, bonds payable in less than 1 year.   o Other current liabilities (attach statement)   c All nonrecourse loans   o Other liabilities (attach statement)   c Other liabilities (attach statement)   c All nonrecourse loans   c Other liabilities (attach statement)   c All nonrecourse loans   c Other liabilities (attach statement)   c All nonrecourse loans   c Other liabilities (attach statement)   c All nonrecourse loans   c All liabilities (attach statement)   c All nonrecourse loans <td>B Other investments (attach statement)</td> <td></td> <td></td> <td></td> <td></td>	B Other investments (attach statement)				
Da Depletable assets   b Less accumulated depletion   Land (net of any amortization)   2a Intangible assets (amortizable only)   b Less accumulated amortization   c D ther assets (attach statement)   c D ther current liabilities (attach statement)   c D ther liabilities and capital   c D ther liabilities and capital	a Buildings and other depreciable assets.				
b Less accumulated depletion   1 Land (net of any amortization)   2a Intangible assets (amortizable only)   2a Intangible assets (amortizable only)   b Less accumulated amortization   b Less accumulated amortization   c D ther assets (attach statement)   3 Other assets   4 Total assets   c Liabilities and Capital   5 Accounts payable   6 Mortgages, notes, bonds payable in less than 1 year.   7 Other current liabilities (attach statement)   3 All nonrecourse loans   9 Mortgages, notes, bonds payable in 1 year or more.   9 Other liabilities (attach statement)   1 Partners' capital accounts   2 Total liabilities and capital	<b>b</b> Less accumulated depreciation				
b Less accumulated depletion   Land (net of any amortization)   2a Intangible assets (amortizable only)   b Less accumulated amortization   b Less accumulated amortization   b Less accumulated amortization   b Less accumulated amortization   c D ther assets (attach statement)   c D ther assets (attach statement)   c D ther assets   c D thera assets <td< td=""><td>Da Depletable assets</td><td></td><td></td><td></td><td></td></td<>	Da Depletable assets				
Land (net of any amortization).   2a Intangible assets (amortizable only).   b Less accumulated amortization   c Total assets   c Total liabilities and capital					
a Intangible assets (amortizable only)   b Less accumulated amortization   b Conter assets (attach statement)   c Total assets.   Liabilities and Capital   c Accounts payable   c Mortgages, notes, bonds payable in less than 1 year.   c Other current liabilities (attach statement)   c All nonrecourse loans   Mortgages, notes, bonds payable in 1 year or more.   Other liabilities (attach statement)   c Other liabilities (attach statement)   c All nonrecourse loans   c Total liabilities (attach statement)   c Total liabilities and capital					
b Less accumulated amortization   b Conter assets (attach statement)   c Total assets.   Liabilities and Capital   c Accounts payable.   c Mortgages, notes, bonds payable in less than 1 year.   c Other current liabilities (attach statement)   c All nonrecourse loans   c Other liabilities (attach statement)   c Other liabilities (attach statement)   c All nonrecourse loans   c All nonrecourse loans   c All nonrecourse loans   c Attach statement)					
Liabilities and Capital   Accounts payable   Mortgages, notes, bonds payable in less than 1 year.   Other current liabilities (attach statement)   All nonrecourse loans   Mortgages, notes, bonds payable in 1 year or more.   Other liabilities (attach statement)   Other liabilities (attach statement)   Partners' capital accounts   Total liabilities and capital					
Liabilities and Capital   Accounts payable   Mortgages, notes, bonds payable in less than 1 year.   Other current liabilities (attach statement)   All nonrecourse loans   Mortgages, notes, bonds payable in 1 year or more.   Mortgages, notes, bonds payable in 1 year or more.   Other liabilities (attach statement)   Partners' capital accounts   Total liabilities and capital	<b>3</b> Other assets (attach statement)				
Liabilities and Capital         Accounts payable					
<ul> <li>Accounts payable</li></ul>					
Mortgages, notes, bonds payable in less than 1 year.         Other current liabilities (attach statement)         All nonrecourse loans         Mortgages, notes, bonds payable in 1 year or more.         Other liabilities (attach statement)         Other liabilities (attach statement)         Partners' capital accounts         Total liabilities and capital	· · · · · · · · · · · · · · · · · · ·				
Other current liabilities (attach statement)					
All nonrecourse loans					
Mortgages, notes, bonds payable in 1 year or more .         Other liabilities (attach statement)         Partners' capital accounts         Total liabilities and capital				-	
Other liabilities (attach statement)				-	
Partners' capital accounts				-	
2 Total liabilities and capital				-	
				-	
					Form <b>8865</b>
	<u> </u>				

	8865 (2004)				Pa	age <b>6</b>
Sc	hedule M Balance Sheets for Interest Alloca	ation				
1 2	Total U.S. assets			(a) Beginning of tax year	<b>(b)</b> End of tax year	
-	Passive income category					
b	Listed categories (attach statement)					
0	hedule M-1 Reconciliation of Income (Loss) per page 1, is answered "Yes.")			me (Loss) per Return. (No	t required if Question	G9,
		6	Income	e recorded on books this		
1	Net income (loss) per books			t included on Schedule K,		
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books	a	Tax-exe	through 11 (itemize): empt interest \$		
_	this year (itemize):	7		ions included on Schedule		
3	Guaranteed payments (other			1 through 13e, and 16l(1)		
4	than health insurance)		book in	(2)), not charged against come this year (itemize):		
а	this year not included on Schedule K, lines 1 through 13e, and 16l(1) (or 16l(2)) (itemize): Depreciation \$	a		iation \$		
	Travel and entertainment \$	8		es 6 and 7.		
5		9	Income	e (loss). Subtract line 8 ne 5		
Scl	hedule M-2 Analysis of Partners' Capital Acc	counts. (1	Vot requ	ired if Question G9, page	e 1, is answered "Ye	es.")
1	Balance at beginning of year .	6	Distribu	tions: <b>a</b> Cash		
2	Capital contributed:			<b>b</b> Property		
	a Cash	7	Other c	decreases (itemize):		
	<b>b</b> Property					
3	Net income (loss) per books					
4	Other increases (itemize):					
		8		es 6 and 7		
5	Add lines 1 through 4	9	Balance line 8 fi	e at end of year. Subtract		

Form 8865 (2004) Schedule N

### Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

		<u> </u>		() 0 ()	
	Transactions of foreign partnership	<b>(a)</b> U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
	Sales of inventory Sales of property rights (patents, trademarks, etc.)				
3					
4 5	Commissions received . Rents, royalties, and				
6 7	license fees received Distributions received Interest received		- 0		
8	Other		- 50	G	
9	Add lines 1 through 8.			053	
10	Purchases of inventory .	S			
	Purchases of tangible property other than inventory	res.	Pro		
12	Purchases of property rights (patents, trademarks, etc.)	NO			
13	Compensation paid for technical, managerial, engineering, construction, or like services	0			
	Commissions paid Rents, royalties, and				
	license fees paid				
	Distributions paid Interest paid				
18	Other				
19	Add lines 10 through 18.				
20	Amounts borrowed (enter the maximum loan balance during the year) —see instructions				
21	Amounts loaned (enter the maximum loan balance during the year)—see instructions				

Page 7

		Final K-1		Amended	K-1 OMB No. 1545-1668
Schedule K-1 2004 or (Form 8865) Tax year beginning, 2004	P	art III			f Current Year Income, lits, and Other Items
Internal Revenue Service and ending, 200_ Partner's Share of Income, Deductions,	1	Ordinary	business income	(loss) 1	5 Credits & credit recapture
<b>Credits, etc.</b> > See back of form and separate instructions.	2	Net rental	real estate income	e (loss)	
Part I Information About the Partnership	3	Other net	rental income (lo	ss)	
A Partnership's employer identification number	4	Guarante	ed payments		
<b>B</b> Partnership's name, address, city, state, and ZIP code	5	Interest ir	ncome	16	Foreign transactions
	6a	Ordinary	dividends		
	6b	Qualified	dividends		
Part II Information About the Partner	7	Royalties			
C Partner's identifying number	8	Net short	-term capital gain	(loss)	
D Partner's name, address, city, state, and ZIP code	9a	Net long-	term capital gain	(loss)	5
	9b	Collectible	es (28%) gain (los	is)	
105°	9c	Unrecapt	ured section 1250	gain 17	Alternative minimum tax (AMT) items
E Partner's share of profit, loss, capital, and deductions: Beginning Ending	10	Net section	on 1231 gain (loss	5)	
Profit % % Loss % %	11	Other inc	ome (loss)		
Capital%Deductions%					
F Partner's capital account analysis:				18	Tax-exempt income and nondeductible expenses
Beginning capital account   \$     Capital contributed during the year   \$					
Current year increase (decrease) \$					
Ending capital account \$	12	Section 1	79 deduction	19	Distributions
Tax basis GAAP Section 704(b) book	13	Other dec	ductions		
	_			20	Other information
>					
For IRS Use Only					
∩   SE	14	Self-emplo	oyment earnings (lo	iss)	
Ę					
	*Se	e attached	statement for ad	ditional info	ormation.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 8865.

#### SCHEDULE O (Form 8865)

## Transfer of Property to a Foreign Partnership

(under section 6038B)

OMB No. 1545-1668

2004

Department of the Treasury Internal Revenue Service Name of transferor

Attach to Form 8865. See Instructions for Form 8865.

Filer's identifying number

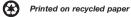
Name of foreign partnership

## Part I Transfers Reportable Under Section 6038B

Type of property	<b>(a)</b> Date of transfer	(b) Number of items transferred	<b>(c)</b> Fair market value on date of transfer	<b>(d)</b> Cost or other basis	(e) Section 704(c) allocation method	<b>(f)</b> Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash							
Marketable securities							
Inventory							
				65		6	
Tangible property used in trade or business			<u>s</u> t	,0	ce	53	
Intangible property		<b>K</b>		pru			
Other property			30-				

Supplemental Information Required To Be Reported (see instructions):

Part II Di	spositions Repo	ortable Unde	r Section 6038B				
<b>(a)</b> Type of property	<b>(b)</b> Date of original transfer	<b>(c)</b> Date of disposition	<b>(d)</b> Manner of disposition	<b>(e)</b> Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	<b>(g)</b> Gain allocated to partner	(h) Depreciation recapture allocated to partner
	any transfer repo ection 904(f)(5)(F)?		•	to gain recognition			Yes 🗌 No
For Paperwork	Reduction Act No	tice, see the I	nstructions for For	r <b>m 8865.</b> C	at. No. 25909U	Schedu	le O (Form 8865) 2004



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		Final K-1		Amended k	K-1 OMB No. 1545-0130
Schedule K-1 (Form 1120S)		art III			e of Current Year Income, , and Other Items
Department of the Treasury Internal Revenue Service Tax year beginning, 20 and ending, 20		Ordinary	business income	(loss) 13	3 Credits & credit recapture
Shareholder's Share of Income, Deductions,	2	Net rental	real estate incom	ne (loss)	
Credits, etc. > See back of form and separate instruction	s. 3	Other net	rental income (lo	oss)	
Part I         Information About the Corporation           A         Corporation's employer identification number:	4	Interest ir	ncome		
B Corporation's name, address, city, state, and ZIP code	5a	Ordinary	dividends		
	5b	Qualified	dividends	14	Foreign transactions
	6	Royalties			
• IDO Ocalematica field actions	7	Net short-	-term capital gain	(loss)	
C IRS Center where corporation filed return:	8a	Net long-	term capital gain	(loss)	
D       Tax shelter registration number, if any         E       Check if Form 8271 is attached	8b	Collectible	es (28%) gain (lo	ss)	
Part II Information About the Shareholder	8c	Unrecapti	ured section 125	0 gain	5
F Shareholder's identifying number:	9	Net section	on 1231 gain (los	s)	
<ul> <li>G Shareholder's name, address, city, state and ZIP code</li> <li>H Shareholder's percentage of stock ownership for tax year</li></ul>	10	Other inco	ome (loss)	15	Alternative minimum tax (AMT) items
	11	Section 1	79 deduction	16	Items affecting shareholder basis
	12	Other dec	ductions		
For IRS Use Only					
				17	Other information
		* See /	attached stat	ament for	additional information.
		066 0	andoneu sidle		

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1120S.

**TEST SCENARIO 1** 

FORMS REQUIRED: 7004

WRITE-IN: None

BINARY ATTACHMENTS: None

OTHER: None

BUSINESS NAME:	RAM Corporation, Inc.						
BUSINESS NAME CONTROL: RAMC							
TAXPAYER EIN:	11-0000030						
TAX PERIOD:	200502						
TAX YEAR:	2004						
ADDRESS (US):	101 Main Street						

Downtown, MD 20601

## Details for Form 7004

Type of return to be filed: Form 1120-S (Form1120S)

1.	<ul> <li>a. Extension date (RequestedExtensionDate): July 15, 2006</li> <li>Calendar Year/Non-Calendar Year(NonCalendarYearFiler): Non_Cale</li> <li>Tax Year Beginning (TaxPeriodBeginDate): November 1, 2004</li> <li>Tax Year Ending (TaxPeriodEndDate): October 31, 2005</li> </ul>	ndar Year
2.	Members of an affiliated group (AffiliatedGroupInfo): None	
3.	Tentative Tax (TentativeTax):	0
4.	Payments and refundable credits: None	
5.	Total Payments and Credits (TotalPaymentsAndRefundableCr):	0
6.	Balance due (BalanceDue):	0
Na TI	gnature (Practitioner PIN): ame (Officer): Rebecca Book N: 999-06-0002 tle (Officer): Vice President	

Phone: 301-555-1515 Date Signed (Officer): entered by Tester Taxpayer PIN: 12456 PIN entered by: Taxpayer Practitioner PIN: entered by Tester

Form <b>7004</b>				
(Rev. September 2003)				
Department of the Treasury Internal Revenue Service				
Name of corporation				

Employer identification number

Numb	er, street, and room or suite no. (If a P.O. box or outside the United States, see instructions.)	ľ	I	
City o	r town, state, and ZIP code			
Cheo	ck type of return to be filed:		🗌 Form 1	1205
	□ Form 1120 □ Form 1120-FC □ Form 1120-FC		Form 1	
	□ Form 1120-A □ Form 1120-L □ Form 1120-REIT			
	□ Form 1120-F □ Form 1120-ND □ Form 1120-RIC		67	
	• Form 1120-F filers: Check here if the foreign corporation does not maintain an office or United States			▶□
1	Request for Automatic Extension (see instructions)			
а	Extension date. I request an automatic 6-month (or, for certain corporations, 3-month) ex	ktensio	n of time	
	until, 20, to file the income tax return of the corporation			
h	year 20 or $\blacktriangleright$ tax year beginning, 20 , and en <b>Short tax year</b> . If this tax year is forDo Not Process less than 12 months, check reason:	iding _		20
b		] Con	solidated return to	be filed
2	Members of an affiliated group of corporations filing a consolidated return (consolid			
	Name and address of each member of the affiliated group	Employ	yer identification nur	nber
	Tantative tay (and instructions)		2	
3 4	Tentative tax (see instructions).		3	
a	Overpayment credited from prior year. 4a			
	Estimated tax payments for the tax			
~	year			
С	Less refund for the tax year applied for on Form 4466 4c ( ) Bal ► 4d			
0	for on Form 4466			
e f	Credit for Federal tax on fuels (Form 4136)			
•				
5	Total. Add lines 4d through 4f (see instructions)		5	
6	Balance due. Subtract line 5 from line 3. Deposit this amount using the Electronic Fed		,	
Signa	Tax Payment System (EFTPS) or with a Federal Tax Deposit (FTD) Coupon (see instruction ture. Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this a		<b>6</b> and to the best of my	knowledge
	elief, the statements made are true, correct, and complete.	11. 0000	<u> </u>	

(Title)

For Paperwork Reduction Act Notice, see instructions.

(Signature of officer or agent)

Form 7004 (Rev. 9-2003)

(Date)

### **TEST SCENARIO 2**

FORMS REQUIRED: 7004

# WRITE-IN:

None

### BINARY ATTACHMENTS: None

OTHER: None

BUSINESS NAME:Modern Technologies, IncBUSINESS NAME CONTROL:MODEEIN:11-0000031TAX PERIOD:200412TAX YEAR:2004

- ADDRESS (US): 301 New Street Newtown, ND 58204
- IRS PAYMENT: ACH DEBIT RTN: 012345672 ACCT #: 1234000000 TYPE OF ACCOUNT: Checking AMOUNT OF PAYMENT: \$4,400 REQUESTED PAYMENT DATE: March 15, 2005 TAXPAYER DAYTIME PHONE NUMBER: 512-555-1111 TYPE OF FORM BEING FILED: 7004

## **Details for Form 7004**

Type of return to be filed: Form 1120 (Form1120)

- a. Extension date (RequestedExtensionDate): July 15, 2006 Calendar Year/Non-Calendar Year(CalendarYearFiler): Non-Calendar Year Tax Year Beginning (TaxPeriodBeginDate): November 1, 2004 Tax Year Ending (TaxPeriodEndDate): October 31, 2005
- 2. Members of an affiliated group (AffiliatedGroupInfo):
  - a. Name (AffiliatedGroupName): Hottest Communications
     Address (AffiliatedGroupUSAddress): 100 Mail Avenue, Uptown, OH 45324
     EIN (AffiliatedGroupEIN): 11-0000043
  - b. Name (AffiliatedGroupName): High-Tech Solutions
     Address (AffiliatedGroupUSAddress): 200 Main Street, Anytown, NC 27905
     EIN (AffiliatedGroupNoEINReason): PENDING

3.	Tentative Tax (TentativeTax):	5,000			
4.	Payments and refundable credits:b. Estimated tax payments (EstimatedTaxPaymentsForTY):1,000c. Less refund (RefundForTYAppliedForOn4466):500d. Balance (BalanceOfPayments):500f. Credit for Federal tax (CreditForFederalTaxOnFuels):100				
5.	Total Payments and Credits (TotalPaymentsAndRefundableCr):	600			
6.	Balance due (BalanceDue):	4,400			
Signature (Practitioner PIN): Name (Officer): Tom Doe TIN: 999-06-0018 Title (Officer): Agent					

Phone: 301-555-1414 Date Signed (Officer): entered by Tester Taxpayer PIN: 12345 PIN entered by: ERO Practitioner PIN: entered by Tester

Form <b>7004</b>
Form JUU4
(Rev. September 2003)
Department of the Treasury Internal Revenue Service

Name	of corporation		Employer identification number
Numb	er, street, and room or suite no. (If a P.O. box or outside the United States, see instructions.)		:
City o	r town, state, and ZIP code		
Cheo	ck type of return to be filed:       Image: Form 990-C       Image: Form 1120-FSC       Image: Form 1120-PC         Image: Form 1120       Image: Form 1120-H       Image: Form 1120-PC         Image: Form 1120-A       Image: Form 1120-H       Image: Form 1120-PC         Image: Form 1120-A       Image: Form 1120-H       Image: Form 1120-PC         Image: Form 1120-A       Image: Form 1120-H       Image: Form 1120-PC         Image: Form 1120-A       Image: Form 1120-L       Image: Form 1120-REIT         Image: Form 1120-F       Image: Form 1120-ND       Image: Form 1120-RIC		☐ Form 1120S ☐ Form 1120-SF
	• Form 1120-F filers: Check here if the foreign corporation does not maintain an office or p United States		
	Request for Automatic Extension (see instructions)         Extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic filter data and endition date. I request an automatic filter data and endition data and endit data and endition data and endition data and endition	amed ing Cons	above for ▶ □ calendar , 20 olidated return to be filed
	Name and address of each member of the affiliated group E	mploy	er identification number
	05 + 1		
3 1	Tentative tax (see instructions).		3
4	Overpayment credited from prior year.		
	Estimated tax payments for the tax year		
С	Less refund for the tax year applied for on Form 4466     4c     (     )     Bal ►     4d       Credit for tax paid on undistributed capital gains (Form 2439)     4e		
e f	Credit for tax paid on undistributed capital gains (Form 2439)       4e         Credit for Federal tax on fuels (Form 4136)       4f		
5	Total. Add lines 4d through 4f (see instructions)	·  -	5
6	Balance due. Subtract line 5 from line 3. Deposit this amount using the Electronic Feder Tax Payment System (EFTPS) or with a Federal Tax Deposit (FTD) Coupon (see instruction		6
	ture. Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this ap elief, the statements made are true, correct, and complete.		n, and to the best of my knowledg

For Paperwork Reduction Act Notice, see instructions.

(Signature of officer or agent)

(Title)

Form 7004 (Rev. 9-2003)

(Date)

### **TEST SCENARIO 3**

### FORMS REQUIRED: 7004

WRITE-IN: (filingUnderRegSection160815) 'FILING UNDER REGULATION SECTION 1.6081-5'

BINARY ATTACHMENTS: None

OTHER: None

BUSINESS NAME: Foreign Business One BUSINESS NAME CONTROL: FORE EIN: 11-0000033 TAX PERIOD: 200412 TAX YEAR: 2004

#### **ADDRESS (Foreign):**

2 Rue Street Paris City, France

**IRS PAYMENT:** None

### **Details for Form 7004**

**Type of return to be filed:** Form 1120-F (Form1120F)

1.	<ul> <li>a. Extension date (RequestedExtensionDate): April 15, 2006 Calendar Year/Non-Calendar Year(CalendarYearFiler): Non-Calendar Year Tax Year Beginning (TaxPeriodBeginDate): August 1, 2004 Tax Year Ending (TaxPeriodEndDate): July 31, 2005</li> </ul>			
2.	Members of an affiliated group (AffiliatedGroupInfo): NONE			
3.	Tentative Tax (TentativeTax):	10,000		
4.	<b>Payments and refundable credits:</b> <b>b. Estimated tax payments</b> (EstimatedTaxPaymentsForTY): 9,000			

- d. Balance (BalanceOfPayments): 9,000
- 5. Total Payments and Credits (TotalPaymentsAndRefundableCr): 9,000 1,000
- 6. Balance due (BalanceDue):

Signature (Practitioner PIN):

Name (Officer): Jacque DuDoe TIN: 999-06-0041 Title (Officer): President Phone: 011-44-99999-5555 Date Signed (Officer): entered by Tester Taxpayer PIN: 23456 PIN entered by: ERO Practitioner PIN: entered by Tester

Form 7004
Form <b>JUU4</b>
(Rev. September 2003)
Department of the Treasury Internal Revenue Service

Name	of corporation		Employer identification number
Numb	er, street, and room or suite no. (If a P.O. box or outside the United States, see instructions.)		<u>.</u>
City o	r town, state, and ZIP code		
Cheo	ck type of return to be filed:		<ul><li>Form 1120S</li><li>Form 1120-SF</li></ul>
	• Form 1120-F filers: Check here if the foreign corporation does not maintain an office or p United States		
	Request for Automatic Extension (see instructions)         Extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension date. I request an automatic 6-month (or, for certain corporations, 2-month, 20,, and endition date. I return	amed ing Cons	above for ► □ calendar , 20 colidated return to be filed
	Name and address of each member of the affiliated group	mploy	er identification number
	05 + 1		
3	Tentative tax (see instructions).		3
4	Payments and refundable credits: (see instructions)		
	Overpayment credited from prior year. 4a		
b	Estimated tax payments for the tax year		
С	Less refund for the tax year applied for on Form 4466     4c     )       Bal ►     4d		
e f	Credit for tax paid on undistributed capital gains (Form 2439)       .       4e         Credit for Federal tax on fuels (Form 4136)       .       .       4f		
5	Total. Add lines 4d through 4f (see instructions)		5
6	Balance due. Subtract line 5 from line 3. Deposit this amount using the Electronic Feder Tax Payment System (EFTPS) or with a Federal Tax Deposit (FTD) Coupon (see instruction		6
	ture. Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this ap elief, the statements made are true, correct, and complete.		n, and to the best of my knowledg

(Signature of officer or agent) For Paperwork Reduction Act Notice, see instructions. (Title)

Form 7004 (Rev. 9-2003)

(Date)