
Publication 4162
Modernized e-File Test Package for
Forms 1120/1120S
For Tax Year 2005

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

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1120/1120S ASSURANCE TESTING TAX YEAR 2005 **(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 2006 (Tax Year 2005) 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. This ETIN must be included in each message. The ETIN will be set to "Test" until the transmitter passes the required communication testing with the IRS at which time the ETIN will be moved to "Production" status. The transmitter may also request a Test ETIN, which can be used to continue testing once the original ETIN has been moved to Production status. If a transmitter has not revised their IRS *e-file* application to indicate they will be transmitting 1120 returns, their ETIN will not be valid and their submissions will be rejected. The transmission status (Test or Production) of the ETIN being used must match the Test/Production Indicator in the Message Header or the message will be rejected.

The transmitter must also register the system(s) that will be used to conduct business with MeF to obtain a systemID. If a transmitter and system(s) are not registered, the transmitter cannot access MeF for Fed/State processing.

WHY TEST?

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

1. 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 2005 Assurance Testing System (ATS) consists of ten(10) return scenarios for Forms 1120/1120S and three (3) for Form 7004. 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: <http://www.xmlspy.com/>
- Apache Xerces parser toolkit: <http://xml.apache.org/>
- Microsoft Core XML Services:
<http://msdn.microsoft.com/library/default.asp?url=/downloads/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

Help For All, Inc.
31 Any Street
Anytown, MD 20901

XML Format

Help For All Inc (BusinessNameLine1Type)
31 Any St (StreetAddressType)
Anytown (CityType)
MD (StateType)
20901 (ZipCodeType)

POPULATING DATA IN THE TEST CASES

A new format is being used for the Tax Year 2005 Test Case Scenarios. We are not providing the forms in the tests in PDF format. Fields where we are indicating no entry are shaded. Do not enter zeroes in the fields where you have no entries unless the form or instructions specifically instruct you to do so.

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. You will change your password then you log in for the first time after your password has been received. It will be valid at the beginning of ATS, which will begin November 7, 2005. 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.

FEDERAL/STATE TESTING FOR FORMS 1120/1120S

Any of the test returns may be used if you will be participating in the Federal/State electronic filing program for 1120/1120S. Inform the e-Help Desk of which test you will be using. You should add the appropriate information in the generic state record and transmit the return as part of your regular transmission. Specific instructions are available from the participating states. Fed/State returns must be transmitted through Application to Application.

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.

1. Taxpayer PIN – The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer's PIN must be 5 numeric characters and cannot contain all zeros.
2. Practitioner PIN – The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN 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. Any Business Rules violations must be corrected in order to pass ATS testing.

FINAL TRANSMISSION

Once you receive no rejects, 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.

COMMUNICATIONS TEST FOR THE *e-file* SYSTEM

IRS allows three means of transmission for MeF, Electronic Management system (EMS), Internet, and Application to Application (A2A). 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 A2A, you will need to perform the communications test through A2A. If you will be transmitting through all portals, EMS, Internet and A2A, communications tests must be performed through all 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	CT	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
Iowa	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	TN	370nn-385nn
Texas	TX	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 **filer** 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	CM	Cameroon
AN	Andorra	CA	Canada
AO	Angola	CV	Cape Verde
AV	Anguilla	CJ	Cayman Islands
AY	Antarctica	CT	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 Malvinas)	EI	Ireland
FO	Faroe Islands	IS	Israel
FM	Federated States of Micronesia	IT	Italy
FJ	Fiji	JM	Jamaica

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 & Antarctic Lands	JQ	Johnston Atoll
GB	Gabon	JO	Jordan
GA	The Gambia	JU	Juan de Nova Island
GZ	Gaza Strip	KZ	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 Grenadines	TV	Tuvalu
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
TZ	Tanzania	VE	Venezuela
TH	Thailand	VM	Vietnam
TO	Togo	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
TK	Turks and Caicos Islands	ZI	Zimbabwe

**EXHIBIT 3
VALID EINS AND NAME CONTROLS**

<u>For 1120</u>	<u>Name Control</u>
11-0000001	HELP
11-0000002	HIDE
11-0000003	ANYW
11-0000004	MAIL
11-0000005	INTE
11-0000012	GREE
11-0000013	ACME
11-0000014	COUN
11-0000015	ABCE
11-0000016	SHAR
11-0000017	DEFF
11-0000018	GHIF
11-0000019	JKLF
11-0000020	MNOF
11-0000021	ABCF
11-0000025	Play
11-0000026	Card
11-0000027	Game
11-0000028	Cool
11-0000029	Hott

<u>For 1120S</u>	<u>Name Control</u>
11-0000006	GREA
11-0000007	WORK
11-0000008	GOLD
11-0000009	TREE
11-0000010	PACK
11-0000022	HANK
11-0000023	BIGE
11-0000024	CLEA

<u>Other</u>	<u>Name Control</u>
11-0000011	ELEC
001-06-0001	DESI
001-06-0002	BOOK
001-06-0003	CALV
001-06-0004	HOBB
001-06-0005	SALE
001-06-0006	ORTI
001-06-0007	TAXM
001-06-0008	EXEM
001-06-0009	CLEA
001-06-0010	SHAD
001-06-0012	STAI
001-06-0013	LIFT
001-06-0014	TRIM

001-06-0016	DOE
001-06-0017	DOE
001-06-0018	DOE
001-06-0019	FUEL

<u>For 7004</u>	<u>Name Control</u>
11-0000030	RAMC
11-0000031	MODE
11-0000032	FRUI
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 2005 1120/1120 TEST SCENARIOS

1. 1120, Sch M-3, 4626, Sch D, 3800, 4562, 4797, 5884, 6765, 8594, 8861, 8881, 8882, 8453-C

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
ItemizedOtherDecreasesSchedule
OtherExpensesDeductionItemsWithDifferencesSchedule

Binary Attachment - Scanned Form 8453-C

2. 1120, Sch M-3, Sch N, 851, Sch D, 1122, 4562, 4626, 4797, 5471(3), 5471 Sch J(3), 5471 Sch M(2), 5471 Sch O (1), 8827, 8050

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedScheduleofOtherIncreases
PartnershipInterestSchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule

Binary Attachment - (Org Chart for F5471 Sch O)

3. 1120, Sch D, 4626, 4797, 4562, 6198, 8275, 8453-C

ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule
ItemizedOtherDecreasesSchedule

Binary Attachment - Scanned Form 8453-C

4. **1120, 4562, 5472 (2), 8833, 8866**
ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule
ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherAssetsSchedule
ExchangeRateSchedule (2)
5. **1120, Sch N, Sch M-3, 926, 1118, 1118 Sch J, 5471, 5471 Sch J, 5471 Sch M, 5471 Sch O, 8832, 8858**
ItemizedOtherIncomeSchedule
Owned50PercentVotingStockOfDomesticCorpStatement
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherCurrentLiabilitiesStmt
OtherLiabilitiesStatement
EarningsAndProfitsOtherAdjStmt
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
6. **1120S, 3115, 4562, 4797, 8825, 970 Sch K-1(5), 8453-S**
CharitableContributionsSchedule
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherCostsSchedule
DetailedAnalysisOfAllInventoriesStatement
AdjNotIncludedInIncomeOverThreeYearExplnStatement
PoolingMethodStatement
CostSystemUsedStatement
OverallMethodOfAccountingAttachment
TradeorBusinessStatement

Binary Attachment - Scanned Form 8453-S

7. **1120S, Sch D, 4136, 4562, 8825, Sch K-1(2)**
CharitableContributionsSchedule
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherCostsSchedule

ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
SupplementallInformationStmnt
ToWhomDieselFuelSoldStatement

8. 1120S, Sch D, 4562, 4797, 8082, 8283, 8825, 8881, Sch K-1(2)

CharitableContributionsSchedule
FairMarketValueStatement
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherCostsSchedule
ItemizedDeductionsPortfolioIncomeLossStatement
SupplementallInformationStmnt

9. 1120S, Sch N, 4562, 5471, 5471 Sch J, 5471 Sch M, 5472, Sch K-1

CharitableContributionsSchedule
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
Supplemental Information Statement

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

ItemizedOtherIncomeSchedule
CharitableContributionSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
SupplementallInformationStatement

ENTITIES FOR RELEASE 3 TEST SCENARIOS 7004

1. Form: 1120S

RAM Corporation, Inc. 11-0000030
101 Main Street
Downtown, MD 20601

Name Control: RAMC

2. Form 1120

Modern Technologies, Inc . 11-0000031
301 New Street
Newtown, ND 58204

Name Control: MODE

Affiliate 1: Hottest Communications 11-0000043
100 Mall Avenue
Uptown, OH 45324

Name Control: HOTT

Affiliate 2: High-Tech Solutions PENDING
200 Main Street
Anytown, NC 27905

Name Control: HIGH

3. Form 1120-FSC

Foreign Business One 11-0000033
2 Rue Street
Paris City, France

Name Control: FORE

Write-In: FILING UNDER REGULATION SECTION 1.6081-5

Affiliate 1: Overseas Imports NONE
123 Wide Street
New City, NY 00422

Form 1120F
Second Foreign Corporation
7 Pickle Circus
Londontown, England

11-0000042

Name Control: SECO

Form 1120H

Homeowners Assoc.
12 Home Street
Hometown, WI 53034

11-0000036

Name Control: HOME

Affiliate 1: Your Home Assoc.
1 Your Street
Yourtown, IL 60033

APPLIED FOR

Form 1120L

Any Life Insurance Co.
99 Liability Street
Anytown, CT 06765

11-0000037

Name Control: ANYL

Form 1120ND

Nuclear Trust
1 Atom Lane
Electronton, TN 37730

11-0000038

Name Control: NUCL

Form 1120PC

Any Casualty Insurance Co.
100 Coverage Street
Anytown, MN 56765

11-0000046

Name Control: ANYC

Form 1120POL

Vote for Anyone
P.O. Box 1000
Middle Road
Fence Town, NY 00430

11-0000039

Anytown, NY 10005
301-555-1515

TEST SCENARIO 1

FORMS REQUIRED: 1120, Sch M-3, 4626, Sch D, 3800, 4562, 5884, 6765, 8594, 8861, 8881, 8882, 8453-C

ATTACHMENTS:

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263AcostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
ItemizedOtherDecreasesSchedule
OtherExpensesDeductionItemsWithDifferencesSchedule

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

HEADER INFO:

Tax Period: Calendar Year 2005

Preparer Firm: Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN:** Self-select
Type: ERO
PractionerPIN: None
PIN Entered by – N/A

Signature Option: Binary Attachment 8453 Signature Document

Return Type: 1120

Filer: **EIN:** 11-0000001
Name: Help For All, Inc.
Name Control: Help
Address: 31 Any Street
Anytown, MD 20901

Officer: **Name:** Roger Rabbit
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 703-555-1212
Email Address:
DateSigned: 01/25/06

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A**

Details for attachments to Form 1120

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

Income from Partnerships	<u>375,018,745</u>
Total	375,018,745

Attachment 2, Form 1120, Page 1, Line 26, Other Deductions
(ItemizedOtherDeductionsSchedule)

Dues and Subscriptions	3,932,765
Communications	925,702
Employment Expenses	81,763,530
Utilities & Telephone	3,932,765
Travel	6,404,749
Amortization	719,800
Professional Expenses	4,376,350
Workers Compensation	8,725,013
Supplies	4,914,685
Postage	212,652
Transportation	989,391
Meals and Entertainment	221,174
Miscellaneous	<u>112,203,275</u>
Total	229,321,851

Attachment 3, Form 1120, Page 2, Sch A, Line 4, Additional section 263A costs
(ItemizedAdditionalSection263AcostsSchedule)

Administrative costs	<u>19,676</u>
Total	19,676

Attachment 4, Form 1120, Page 2, Sch A, Line 5, Other Costs
(ItemizedOtherCostsSchedule)

Allocation of Cost of Goods Sold	2,974
Cost of Service	<u>50,804</u>
Total	53,778

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

	Beginning	Ending
Other Receivables		108,721
Prepays		-38,282
Unbilled Revenue	1,794,860	130,717
Other	<u>4,477,350</u>	<u>5,000,000</u>
Total	6,272,210	5,201,156

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

	Beginning	Ending
Investments in Affiliates	<u>1,170,917,682</u>	<u>1,230,810,633</u>
Total	1,170,917,682	1,230,810,633

Attachment 7, Form 1120, Page 4, Sch L, Line 18, Other current liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Payroll & Related	217,392,209	115,320,352
Accrued Interest	367,939,212	172,573,825
Accrued Benefits	25,287,715	402,963
Accrued Liabilities	<u>219,144,766</u>	<u>181,956,145</u>
Total	829,763,902	470,253,285

Attachment 8, Form 1120, Page 4, Sch L, Line 21, Other Liabilities
(ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Deferred Compensation	<u>962,818,384</u>	<u>1,173,826,771</u>
Total	962,818,384	1,173,826,771

Attachment 9, Form 1120, Page 4, Sch M-2, Line 3, Other increases
(ItemizedOtherIncreasesSchedule)

Miscellaneous Other Increases	<u>1,804,817,786</u>
Total	1,804,817,786

Attachment 10, Form 1120, Page 4, Sch M-2, Line 6, Other decreases
(ItemizedOtherDecreasesSchedule)

Other Decreases	<u>882,718,261</u>
Total	882,718,261

Attachment 11, Schedule M-3 (Form 1120), Page 3, Part III, Line 35, Other Expense Items with Differences
 (OtherExpensesDeductionItemsWithDifferencesSchedule)

	a	b	c	d
	Expense per Income Stmt	Temporary Difference	Permanent Difference	Deduction per Tax Return
Employee Benefits	10,149	-	(5,000)	5,149
Property Tax	531,751	90,163	-	621,914
Miscellaneous	64,989,159	47,214,116	-	112,203,275
Salaries and Wages	6,764,571	-	(11,350)	6,753,221
Total	<u>72,295,630</u>	<u>47,304,279</u>	<u>(16,350)</u>	<u>119,583,559</u>

Form 1120 Test 1		U.S. Corporation Income Tax		2005
Calendar Year 2005 or tax year beginning , 2005, ending , 2006				
A	Check if: 1,2,3,4	4 is checked		
B	Employer EIN	11-0000001		
Name and Address: Help For All, Inc, 31 Any Street, Anytown, MD 20901				
C	Date of incorporated	05/30/1983		
D	Total assets	3,751,608,959		
E	Check applicable boxes			
	Line Description	Line Amount	Write-in / Literal / Attachment	
1a	Gross Receipts or sales	684,525		
1b	Less returns and allowances			
1c	Balance	684,525		
2	Cost of goods sold (Sch A, line 8)	219,245		
3	Gross profit. Subtract line 2 from line 1c	465,280		
4	Dividends			
5	Interest	8,018,387		
6	Gross rents	265,386		
7	Gross royalties			
8	Capital gain net income	11,802,202		
9	Net gain or (loss) F4797			
10	Other Income	375,018,745	See Attachment 1	
11	Total income. Add lines 3 through 10	395,570,000		
12	Compensation of officers	1,000,000		
13	Salaries and wages (less employment credits)	6,753,221		
14	Repairs and maintenance	225,729		
15	Bad debts			
16	Rents			
17	Taxes and licenses	7,621,914		
18	Interest	2,716,219		
19	Charitable contributions			
20a	Depreciation (attach Form 4562)	8,961,357		
20b	Less depreciation claimed on Sch A			
20c	Total depreciation	8,961,357		
21	Depletion			
22	Advertising			
23	Pension, profit-sharing, etc., plans	25,701		
24	Employee benefit programs	5,149		
25	Domestic production act.			
26	Other deductions (attach schedule)	229,321,851	See Attachment 2	
27	Total deductions (add lines 12 – 26	256,631,141		
28	Taxable income bfr net operating loss deduction	138,938,859		
29a	Less NOL deduction			
29b	Less special deductions			
29c	Total NOL deduction			
30	Taxable income	138,938,859		
31	Total tax	44,976,265		
32a	Payments: a 2004 overp			
32b	2005 estimated tax pymt	45,000,000		
32c	Less 2005 refund app for			
32d	Balance	45,000,000		
32e	Tax deposited w/ F7004			

Form 1120 Test 1		U.S. Corporation Income Tax		2005
32f (1)	Credit from F2439			
32f (2)	Credit from F4136			
32f	Total Credits			
32g	Total Payments		45,000,000	
33	Estimated tax penalty			
34	Tax Due.			
35	Overpayment		23,735	
36	Credit to 2006 est tax		23,735	
36	Refund			
	May IRS discuss?		Yes	
	Preparer's SSN or PTIN:		999-06-0007	
	Preparer Firm's name/address:		Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621	
	Preparer's EIN:		11-0000011	
	Preparer's Phone no.:		512-555-1212	
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year		75,770	
2	Purchases		67,390	
3	Cost of labor		97,307	
4	Additional section 263A cost		19,676	See Attachment 3
5	Other costs		53,778	See Attachment 4
6	Total		313,921	
7	Inventory at the end of year		94,676	
8	Cost of goods sold		219,245	
9a (i)	Cost		Checked	
9a (ii)	Lower of cost or market			
9a (iii)	Other			
9b	Check if writedown			
9c	Check if the LIFO...			
9d	If the LIFO inventory ...			
9e	Sec 263A rules apply		Yes is checked	
9f	Change in determining quantities, cost, valuations?		No is checked	
	Line Description		Line Amount	Write-in / Literal
Schedule C Dividends and Special Deductions				
1	Dividends fm < 20% dom			
2	Dividends fm > 20% dom			
3	Dividends fm debt-financ			
4	Dividends fm certain preferred stock < 20%			
5	Dividends fm certain preferred stock > 20%			
6	Dividends fm < 20% frgn			
7	Dividends fm > 20% frgn			
8	Dividends fm wholly own			
9	Total			
10	Dividends fm dom corp			

Form 1120 Test 1		U.S. Corporation Income Tax		2005
11	Dividends fm affl grp mbr			
12	Dividends fm contrl grp			
13	Dividends fm frgn corp			
14	Income fm contrl frgn crp			
15	Frgn dividend gross-up			
16	IC-DISC and former DIS			
17	Other dividends			
18	Deduction for dividends			
19	Total dividends			
20	Total special dividends			
Schedule E Compensation of Officers				
1(a)	Name of officer	Robert Fleece		
1(b)	SSN	123-45-6789		
1(c)	% of time devoted to bus		100	
1(d)	% of common stock own		10	
1(e)	% of preferred stock own			
1(f)	Amount of compensation		1,000,000	
2	Total compensation		1,000,000	
3	Comp claimed on Sch A			
4	Subtract line 3 fm line 2		1,000,000	
Schedule J Tax Computation				
1	Check if cntrl group mbr			
2a(1)	Corp's share of brackets			
2a(2)	Corp's share of brackets			
2a(3)	Corp's share of brackets			
2b(1)	Corp share of additional 5% tax			
2b(2)	Corp share of additional 3% tax			
3	Income tax – check PSC		48,628,601	
4	Alternative minimum tax		0	
5	Add lines 3 and 4		48,628,601	
6a	Foreign tax cr – F1118			
6b	Possessions tax cr			
6c	Credit from 8907; 8834			
6d	General business credit		3,652,336	
6d	F3800 or Form(s)?		3800 box is checked	
6e	Credit from prior year			
6f	Bond credit from 8860; 8912			
7	Total credits		3,652,336	
8	Subtract line 7 fm ln 5		44,976,265	
9	Personal holding com tx			
10	Other taxes – check if..			
11	Total tax		44,976,265	
Schedule K Other Information				
1(a)	Cash			
1(b)	Accrual		Checked	
1(c)	Other			
2(a)	Business activity code		313000	
2(b)	Business Activity		Textile	
2(c)	Product or Service		Textile	
3	Corp own 50% or more?		No	
4	Sub in affiliated group?		No	

Form 1120 Test 1		U.S. Corporation Income Tax			2005	
5	Indiv own 50% or more?			No		
5	Percentage owned					
6	Corp paid dividends?			No		
7	Foreign owned > 25%			No		
7a	Percentage owned					
7b	Owner's country					
7c	Number of F5472 attach					
8	Issued pub offrd debt ins					
9	Tax-exempt interest rcvd					
10	Number of shareholders					
11	Has NOL forego cybk pd					
12	Avail NOL cybk fm pr yr					
13	Total receipts less than \$250,000?			No		
Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		940,348,325		375,724,013	
2a	Trade notes	1,675,642		115,679,010		
2b	Less allowance	(2,000)	1,673,642	(2,083)	115,676,927	
3	Inventories		75,770		94,676	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		6,272,210		5,201,156	Attachment 5
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments		1,170,917,682		1,230,810,633	Attachment 6
10a	Bldgs & other deprec assets	320,264,517		346,364,576		
10b	Less accumulated deprec	(115,865,855)	204,398,662	(138,886,967)	207,477,609	
11a	Depletable assts					
11b	Less accumulated depletion					
12	Land					
13a	Intangible assets	2,050,521,992		2,078,314,078		
13b	Less accum amortization	(257,037,784)	1,793,484,208	(261,690,133)	1,816,623,945	
14	Other assets					
15	Total assets		4,117,170,499		3,751,608,959	
	Liabilities	(a)	(b)	(c)	(d)	
16	Accounts payable		22,075,720		20,596,725	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current		829,763,902		470,253,285	Attachment 7

Form 1120 Test 1		U.S. Corporation Income Tax			2005
	liabilities				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable > 1yr				
21	Other liabilities		962,818,384		1,173,826,771 Attachment 8
22a	Cap stock-Pref	308,500,000		308,500,000	
22b	Cap stock Common	17,680,774	326,180,774	17,513,891	326,013,891
23	Additional paid -in capital		675,611,707		675,611,707
24	Retained earnings- Appropria				
25	Retained earnings- Unappro		1,300,720,012		1,085,306,580
26	Adjustments to shareholders equity				
27	Less cost of treasury stock				
28	Total liabilities & shareholders equity		4,117,170,499		3,751,608,959

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

	Line Description	Line Amount	Write-in / Literal
1	Net Income		
2	Fed income tax per bks		
3	Excess of capital loss		
4	Income taxed not recrd		
5	Expenses recorded on books		
5a	Depreciation		
5b	Charitable contribution		
5c	Travel & entertainment		
5	Line 5 total		
6	Add lines 1 – 5		
7	Tax-exempt interest		
7	Income recorded on books (itemize)		
7	Line 7 total		
8	Deductions not charged against book (itemize)		
8a	Depreciation		
8b	Charitable contribution		
8	Line 8 total		
9	Add lines 7 & 8		
10	Income		

Schedule M-2 Analysis of Unappropriated Retained Earning per Books

1	Balance at beg of year	1,300,720,012	
2	Net incm (loss) per bk	67,250,945	
3	Other increases	1,804,817,786	See Attachment 9
4	Add lines 1, 2, and 3	3,172,788,743	
5a	Distributions - Cash	1,204,763,902	
5b	Distributions – Stock		
5c	Distributions – Property		
6	Other decreases	882,718,261	See Attachment 10

Form 1120 Test 1	U.S. Corporation Income Tax	2005
7	Add lines 5 and 6	2,087,482,163
8	Balance at end of year	1,085,306,580

Form Schedule M-3 (1120) Test 1	Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More	2005
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Name: **Help For All, Inc.**

EIN: **11-0000001**

Part I Financial Information and Net Income (Loss) Reconciliation

	Line Description	Line Amount / Information	Write-in / Literal
1a	Filed SEC F10-K income stmt?	No	
1b	Certified audit income stmt?	Yes	
1c	Income stmt for period?		
2a	Income statement period	01/01/2005 12/31/2005	
2b	Income statement restated?	No	
2c	Income stmt restated for 5 prds?	No	
3a	Voting stock publicly traded?	No	
3b	Symbol of pub trd'd stock		
3c	9-digit CUSIP of pub trd'd stk		
4	Worldwide consol net incm	67,250,945	
5a	Net income nonincludible frgn		
5b	Net loss nonincludible frgn		
6a	Net income nonincludible US		
6b	Net loss nonincludible US		
7a	Net income nonincludible Oth		
7b	Net loss nonincludible Oth		
8	Adj to eliminations of transact		
9	Adj to reconcile incm stmt		
10	Other adj to reconcile		
11	Net income (loss) per stmt	67,250,945	

Schedule M-3 (Form 1120) 2005 Page 2

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

EIN: **11-0000001**

Consolidated Return checkbox

Name of Subsidiary:

EIN:

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

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Inc m (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F, QEF					
4	Sec 78 grossup					
5	Gross frgn dist					
6	Inc m (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Inc m (loss) US	313,415,757	61,602,988		375,018,745	
10	Inc m (loss) frgn					
11	Inc m (loss) oth pass-thru entity					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax	Write-in / Literal

Form Schedule M-3 (1120) Test 1		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2005
					Return	
12	Reportable transact items					
13	Interest incm					
14	Total accrual to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold	(199,569)	(19,676)		(219,245)	
18	Sale vs lease					
19	Sec 481(a) adj					
20	Unearned/ de- ferred revenue					
21	Inc m recogn					
22	Org issue disc					
23a	Inc m stmt gain/ loss on sale	12,052,997		(12,052,997)		
23b	Gross cap gain			11,802,202	11,802,202	
23c	Gross cap loss					
23d	Net gain/loss					
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
26	Oth inc m (loss)					
27	Tot inc m (loss)	325,269,185	61,583,312	(250,795)	386,601,702	
28	Tot expns/ded	(149,583,207)	(58,076,329)	68,431,726	(139,227,810)	
29	Oth inc m (loss) w/ no diff	(108,435,033)			(108,435,033)	
30	Reconciliation tot	67,250,945	3,506,983	68,180,931	138,938,859	
Name:						
EIN:						
Consolidated Return checkbox <input type="checkbox"/>						
Name of Subsidiary:						
EIN:						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	US curr inc m tax expense	68,193,702		(68,193,702)		
2	US defer inc m tax expns					
3	State local curr inc m tax expns	7,000,000			7,000,000	
4	State local defer inc m tax expns					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal

Form Schedule M-3 (1120) Test 1		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2005
5	Frqn curr incm tax expense					
6	Frqn deferred incm tax expns					
7	Frqn w/hld tax					
8	Interest expns	(11,808,495)	14,524,714		2,716,219	
9	Stock opt expns					
10	Oth equ comp					
11	Meals Entrtmnt	442,348		(221,174)	221,174	
12	Fines penalties					
13	Judgements					
14	Parachute pymnt					
15	Comp sec 162m					
16	Pension profit-sh	26,201		(500)	25,701	
17	Oth post-retrmnt					
18	Deferred comp					
19	Charitable contri- bution cash tang					
20	Charitable contri- bution intang prop					
21	Charitable contri- bution limitita					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis oth costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	5,399,957	(4,680,157)		719,800	
29	Sec 198 environ					
30	Depletion					
31	Depreciation	8,033,864	927,493		8,961,357	
32	Bad debt expns					
33	Corp-own life ins					
34	Purch vs lease					
35	Other expns/ded	72,295,630	47,304,279	(16,350)	119,583,559	See Attachment 11
36	Total expense/ deduction items	149,583,207	58,076,329	(68,431,726)	139,227,810	

Form 4626 Test 1		Alternative Minimum Tax – Corporations		2005
Name: Help For All, Inc.				
EIN: 11-0000001				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1a	Taxable Income before NOL	138,938,859		
2a	Depreciation of post-1986 prop	1,549,346		
2b	Amortization of certified pollution control facilities			
2c	Amortization of mining exploration and development costs			
2d	Amortization of circulation expenses (PHCs only)			
2e	Adjusted gain or loss			
2f	Long-term contracts			
2g	Merchant marine capital construction funds			
2h	Section 833(b) deduction			
2i	Tax shelter farm activities			
2j	Passive activities (CHC and PSC only)			
2k	Loss limitations			
2l	Depletion			
2m	Tax-exempt interest income			
2n	Intangible drilling costs			
2o	Other adjustments and preferences			
3	Pre-adjustment AMTI	140,488,205		
4a	ACE from line 10 of ACE worksheet	130,488,205		
4b	Subtract line 3 from line 4a	(10,000,000)		
4c	Multiply line 4b by 75% (.75)	7,500,000		
4d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year	4,000,000		
4e	ACE adjustment	(4,000,000)		
5	Combine lines 3 and 4e	136,488,205		
6	Alternative tax net operating loss deduction			
7	Alternative minimum taxable income	136,488,205		
8a	Subtract \$150,000 from line 7			
8b	Multiply line 8a by 25% (.25)			
8c	Exemption – Subtract line 8b from \$40,000. If zero or less, enter -0-	0		
9	Subtract line 8c from line 7	136,488,205		
10	Multiply line 9 by 20% (.20)	27,297,641		
11	Alternative minimum tax foreign tax credit (AMTFTC)			
12	Tentative minimum tax	27,297,641		
13	Regular tax liability	48,628,601		
14	Alternative minimum tax	0		

Sch D (1120) Test 1		Capital Gains and Losses		2005
Name: Help For All, Inc.				
EIN: 11-0000001				
Part I Short-Term Capital Gains & Losses				
	Line Description	Line Amount	Write-in / Literal	
1(a)	Desc of Property	10,000 Shares of XYZ Company		
1(b)	Date acquired	01/15/2005		
1(c)	Date sold	12/15/2005		
1(d)	Sales price	20,000,000		
1(e)	Cost or other basis	8,197,798		
1(f)	Gain or loss	11,802,202		
2	Short-term capital gain from installment sales			
3	Short-term capital gain from like-kind exchgs			
4	Unused capital loss carryover			
5	Net short-term capital gain or loss		11,802,202	
Part II Long-Term Capital Gains & Losses				
6(a)	Desc of property			
6(b)	Date acquired			
6(c)	Date sold			
6(d)	Sales price			
6(e)	Cost or other basis			
6(f)	Gain or loss			
7	Enter gain from Form 4797, line 7 or 9			
8	Long-term capital gain from installment sales			
9	Long-term capital gain or loss from like-kind exchgs			
10	Capital gain distributions			
11	Net long-term capital gain or loss			
Part III Summary of Parts I and II				
12	Excess of net short-term capital gain over net long-term capital loss		11,802,202	
13	Net capital gain			
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8		11,802,202	

Form 3800 Test 1		General Business Credit		2005
Name: Help For All, Inc.				
EIN: 11-0000001				
	Line Description	Line Amount	Write-in / Literal	
Part I Current Year Credit				
1a	CY credit F3468			
1b	CY credit F5884		3,900	
1c	CY credit F8861		7,450	
1d	CY credit F6765		3,635,486	
1e	CY credit F8586			
1f	CY credit F8830			
1g	CY credit F8826			
1h	CY credit F8835			
1i	CY credit F8845			
1j	CY credit F8846			
1k	CY credit F8820			
1l	CY credit F8874			
1m	CY credit F8881		500	
1n	CY credit F8882		5,000	
1o	CY credit F8900			
1p	CY credit F8864			
1q	CY credit F8896			
1r	CY credit F8906			
1s	CY credit F8907			
1t	CY credit F8908			
1u	CY credit F8910			
1v	CY credit F8911			
1w	CY credit F8847			
1x	CY credit Alaska			
1y	CY credit Sch K-1			
2	CY Credit In 1a-1u		3,652,336	
3	Passive act credit			
4	Subtract In 3 fm 2		3,652,336	
5	Passive act credit allowed for 200			
6	Crfwd gen bus credit			
7	Crbk gen bus credit			
8	CY Credit In 4-7		3,652,336	
Part II Allowable Credit				
9	Reg tax before credit		48,628,601	
10	Alternative min tax			
11	Add lines 9 & 10		48,628,601	
12a	Foreign tax credit			
12b	Credits fm F1040			
12c	Poss tax credit			
12d	Credit for fuel non			
12e	Qual elect veh credit			
12f	Add lines 12a-12e			
13	Net income tax		48,628,601	
14	Net regular tax		48,628,601	
15	25% of excess		12,150,900	
16	Tentative min tax		27,297,641	
17	Greater In 15 or 16		27,297,641	
18	Subtract 17 fm 13		21,330,960	

Form 3800 Test 1		General Business Credit		2005
19	Credit allowed CY		3,652,336	
20	Portion reg invest – ment credit Sec 46			
	Line Description	Line Amount		Write-in / Literal
21	Tentative min tax			
22	Multiply 21 by 25%			
23	Line 18 amount		21,330,960	This is a carryforward from line 18. There is no element in the schema for this entry.
24	Portion line 8 credit			
25	Subtract 24 fm 23			
26	Subtract 25 fm 20			
27	Refig F4626 amt			
28	Multiply 27 by 10%			
29	Net income tax		48,628,601	This is a carryforward from line 13. There is no element in the schema for this entry.
30	Line 19 amount		3,652,336	This is a carryforward from line 19. There is no element in the schema for this entry.
31	Subtract 30 fm 29			
32	Subtract 28 fm 31			
33	Smallest of lines 22, 26, or 32			
34	Subtract 33 fm 21			
35	Greater of 15 or 34			
36	Subtract 35 fm 29			

Form 4562 Test 1		Depreciation and Amortization		2005				
Name: Help For All, Inc.								
Business or Activity: Textile Mills								
EIN: 11-0000001								
	Line Description	Line Amount	Write-in / Literal / Attachments					
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation							
5	Dollar limitation for TY							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec 168(f)(1) electio							
16	Other depreciation	2,143,129						
Part III MACRS Depreciation								
17	MACRS deductions	6,299,741						
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19a	3-year property							
19b	5-year property		2,547,273	5	HY	200DB	509,455	
19c	7-year property							
19d	10-year property							
19e	15-year property		153,912	15	HY	150DB	7,696	
19f	20-year property		35,627	20	HY	150DB	1,336	
19g	25-year property							
19h	Residential rental property							
	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							

Form 4562 Test 1		Depreciation and Amortization				2005	
20c	40-year						
Part IV Summary							
21	Listed property						
22	Total					8,961,357	
23	Assets for CY					103,951	
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle avail for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maint written policy prohibits commu?						
38	Maint written policy prohibits pers use						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	From PTSP Flow Thru					719,800	
43	Amort of costs before 2004 TY						
44	Total					719,800	

Form 5884 Test 1		Work Opportunity Credit		2005
Name: Help For All, Inc.				
EIN: 11-0000001				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
Part I Current Year Credit				
1a	1 st Yr wages paid worked 120 hrs	3,900		
1b	1 st Yr wages paid worked 400 hrs			
2	Add lines 1a & 1b	3,900		
3	Work opportunity credits			
4	CY Credit	3,900		
Part II Allowable Credit				
5	Regular tax before credit			
6	Alt minimum tax			
7	Add lines 5 & 6			
8a	Foreign tax credit			
8b	Credit fm F1040			
8c	Possessions tax credit			
8d	Credit fuel non			
8e	Qualified electric vehicle credit			
8f	Add lines 8a – 8e			
9	Net income tax			
10	Net regular tax			
11	25% of excess			
12	Tentative min tax			
13	Greater of 11 or 12			
14	Subtract 13 fm 9			
15	Credit allowed for CY			

Form 6765 Test 1		Credit for Increasing Research Activities	2005
Name: Help For All, Inc.			
EIN: 11-0000001			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
Part I Current Year Credit			
1	Basis research payments paid		
2	Qualified org base period amount		
3	Subtract lns 2 fm 1	0	
4	Wages for qual srvc	2,000,000	
5	Cost of supplies	53,930,554	
6	Rent, lease costs of computers		
7	Appl % cntct expn		
8	Qual research expn	55,930,554	
9	Fixed-based %	10.00%	
10	Avg annual gross	250,000,000	
11	Multiply line 10 by % on line 9	25,000,000	
12	Subtract ln 11 fm 8	30,930,554	
13	Multiply ln 8 by 50%	27,965,277	
14	Smaller of l2 or l3	27,965,277	
15	Add lines 3 & 14	27,965,277	
16	Regular credit	3,635,486	Section 280C
17	Basis research payments paid		
18	Qualified org base period amount		
19	Subtract 18 fm 17		
20	Multiply ln 9 by 20%		
21	Wages for qual srvc		
22	Cost of supplies		
23	Rent, lease costs of computers		
24	Appl % cntct expn		
25	Qual research expn		
26	Avg annual gross		
27	Multiply ln 26 by 1%		
28	Subtract 27 fm 25		
29	Multiply ln 26 by 1.5%		
30	Subtract 29 fm 25		
31	Subtract 30 fm 28		
32	Multiply ln 26 by 2%		
33	Subtract 32 fm 25		
34	Subtract 33 fm 30		
35	Multiply ln 31 by 2.65%		
36	Multiply ln 34 by 3.2%		
37	Multiply ln 33 by 3.75%		
38	Add 20,35,36 & 37		
39	Alt incremental cr		
40	Pass-thru research cr		
41	CY Credit	3,635,486	
Part II Allowable Credits			

Form 6765 Test 1		Credit for Increasing Research Activities	2005
42	Regular tax		
43	Alt minimum tax		
44	Add lines 42 & 43		
45a	Foreign tax credit		
45b	Credit fm F1040		
45c	Poss tax credit		
45d	Credit fuel non		
45e	Qual elect veh cr		
45f	Add lines 45a - 45e		
46	Net income tax		
47	Net regular tax		
48	25% of excess		
49	Tentative min tax		
50	Greater of 48 or 49		
51	Subtract 50 fm 46		
52	Credit allwd for CY		

Form 8594 Test 1		Asset Acquisition Statement Under Section 1060		2005
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
	Name as shown on return	Help For All, Inc.		
	Identifying number as shown on return	11-0000001		
	Purchaser/Seller checkbox	Seller is checked		
Part I General Information				
1	Name of other party to the transaction	Wool Unlimited		
1	Other party's identifying number	11-0000026		
1	Address (number, street, and room or suite no.)	123 Avenue C		
1	City or town, state, and ZIP code	Somewhere, MD 20901		
2	Date of sale	10-22-2004		
3	Total sales price (consideration	16,060,950		
Part II Original Statement of Assets Transferred				
4	Class I - Aggregate fair market value			
4	Class I - Allocation of sales price			
4	Class II - Aggregate fair market value			
4	Class II - Allocation of sales price			
4	Class III - Aggregate fair market value	16,060,950		
4	Class III - Allocation of sales price	16,060,950		
4	Class IV - Aggregate fair market value			
4	Class IV - Allocation of sales price			
4	Class V - Aggregate fair market value			
4	Class V - Allocation of sales price			
4	Class VI and VII - Aggregate fair market value			
4	Class VI and VII - Allocation of sales price			
4	Total - Aggregate fair market value			
4	Total - Allocation of sales price			
5	Allocation of the sales price in sales contract?	No is checked		
5	If yes, aggregate fair market values listed? chkbox			
6	Purchased license of a covenant not to compete?	No is checked		
Part III Supplemental Statement				
7	TY and tax return form number with which the origForm 8594 and any suppl stmts were filed.			
8	Class I - Alloc of sales prices as prev reported			
8	Class I - Increase or (decrease)			
8	Class I - Redetermined allocation of sales price			
8	Class II - Alloc of sales prices as prev reported			
8	Class II - Increase or (decrease)			
8	Class II - Redetermined allocation of sales price			
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	

Form 8594 Test 1		Asset Acquisition Statement Under Section 1060	2005
8	Class III - Alloc of sales prices as prev reported		
8	Class III - Increase or (decrease)		
8	Class III - Redetermined allocation of sales price		
8	Class IV - Alloc of sales prices as prev reported		
8	Class IV - Increase or (decrease)		
8	Class IV - Redetermined allocation of sales price		
8	Class V - Alloc of sales prices as prev reported		
8	Class V - Increase or (decrease)		
8	Class V - Redetermined allocation of sales price		
8	Class VI and VII - Alloc of sales prices		
8	Class VI and VII - Increase or (decrease)		
8	Class VI and VII - Redetermined allocation		
8	Total - Allocation of sales price as prev reported		
8	Total - Increase or (decrease)		
8	Total - Redetermined allocation of sales price		
9	Reason(s) for increase or decrease		

Form 8861 Test 1		Welfare-to-Work Credit		2005
Name(s)		Help For All, Inc.		
Identifying number		11-0000001		
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
Part I Current Year Credit				
1a	Qualified first-year wages (.35)	7,450		
1b	Qualified second year wages (.50)			
2	Add lines 1a and 1b	7,450		
3	Welfare-to-work credits from pass-through entities			
4	Current year credit	7,450		
Part II Allowable Credit				
5	Regular tax before credits			
6	Alternative minimum tax			
7	Add lines 5 and 6			
8a	Foreign tax credit			
8b	Credits from 1040			
8c	Possessions tax credit			
8d	Credit for fuel from a nonconv source			
8e	Qualified electric vehicle credit			
8f	Add lines 8a through 8e			
9	Net income tax			
10	Net regular tax			
11	Enter 25% of the excess			
12	Tentative min tax			
13	Enter the greater of line 11 or line 12			
14	Subtract line 13 from line 9			
15	Credit allowed for the year			

Form 8881 Test 1		Credit for Small Employer Pension Plan Startup Costs	2005
Name: Help For All, Inc.			
EIN: 11-0000001			
	Line Description	Line Amount	Write-in / Literal / Attachments
Part I Current Year Credit			
1	Qualified startup cost during TY	1,000	
2	Enter 1/2 of line 1	500	
3	F8881 credits from pass-thru entities		
4	Add lines 2 and 3	500	
5	Current year credit	500	
Part II Allowable Credit			
6	Regular tax before credits		
7	Alternative minimum tax		
8	Add lines 6 and 7		
9a	Foreign tax credit		
9b	Credits fm F1040		
9c	Possessions tax credit		
9d	Credit for fuel nonconven source		
9e	Qualified electric vehicle credit		
9f	Add lines 9a through 9e		
10	Net income tax		
11	Net regular tax		
12	25% of excess line 11 >\$25,000		
13	Tentative minimum tax		
14	Greater of line 12 or line 13		
15	Subtract line 14 from line 10		
16	Credit allowed for the current year		

Form 8882 Test 1		Credit for Employer-Provided Childcare Facilities and Services		2005
Name: Help For All, Inc.				
EIN: 11-0000001				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
Part I Current Year Credit				
1	Qualified childcare facility expend			
2	Enter 25% of line 1			
3	Qualified childcare resource and referral expend	50,000		
4	Enter 10% of line 3	5,000		
5	Form 8882 credits from pass through entities			
6	Add lines 2, 4, and 5	5,000		
7	Current year credit	5,000		
Part II Allowable Credit				
8	Regular tax before credits			
9	Alternative minimum tax			
10	Add lines 8 and 9			
11a	Foreign tax credit			
11b	Credits fm F1040			
11c	Possessions tax credit			
11d	Credit for fuel nonconven source			
11e	Qualified electric vehicle credit			
11f	Add lines 9a through 9e			
12	Net income tax			
13	Net regular tax			
14	25% of excess line 11 >\$25,000			
15	Tentative minimum tax			
16	Greater of line 14 or line 15			
17	Subtract line 16 from line 12			
18	Credit allowed for the current year			

Form 8453-C Test 1		US Corporation Income Tax Declaration for an IRS e-file Return		2005
Name: Help For All, Inc.				
EIN: 11-0000001				
Part I Tax Return Information				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
1	Total Income (Form 1120, line 11)	395,570,000		
2	Taxable Income (Form 1120, line 30)	138,938,859		
3	Total tax (Form 1120, line 31)	44,976,265		
4	Tax due (Form 1120, line 34)	0		
5	Overpayment (Form 1120, line 35)	23,735		
Part II Declaration of Officer				
6a	Consent for direct deposit			
6b	Do not want direct deposit	Box is checked		
6c	Authorization for EFW			
Signature: 01/25/06 Chief Executive Officer				
Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer				
ERO's Signature:				
	Check if also paid preparer	Checked		
	Check if self-employed	Checked		
	ERO's SSN or PTIN	999-06-0007		
	Firm's name	Electronic Tax Filers, Inc.		
	Firm's address	100 Efile Drive, Anytown, TX 78621		
	Firm's EIN	11-0000001		
	Firm's phone no.	512-555-1212		
Paid Preparer's Signature: 01/25/06				
	Check if self-employed			
	Preparer's SSN or PTIN			
	Firm's name			
	Firm's address			
	Firm's EIN			
	Firm's phone no.			

TEST SCENARIO 2

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

ATTACHMENTS:

ItemizedOtherIncomeSchedule
 ItemizedOtherDeductionsSchedule
 ItemizedAdditionalSection263ACostsSchedule
 ItemizedOtherCostsSchedule
 ItemizedOtherCurrentAssetsSchedule
 ItemizedOtherInvestmentsSchedule
 ItemizedOtherAssetsSchedule
 ItemizedOtherDeductionsSchedule2
 ItemizedOtherCurrentLiabilitiesSchedule
 ItemizedOtherLiabilitiesSchedule
 ItemizedScheduleofOtherIncreases
 PartnershipInterestSchedule
 OtherIncomeLossItemsWithDifferencesSchedule
 OtherExpenseDeductionItemsWithDifferencesSchedule
 OtherIncomeLossItemsWithDifferencesSchedule
 OtherExpenseDeductionItemsWithDifferencesSchedule
 Category3FilerStatement

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

HEADER INFO:

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
 100 Efile Drive
 Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN:** Self-select
Type: ERO
Practioner PIN:
 EFIN: Self-select
 PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN Number

Return Type: 1120

Filer: **EIN: 11-0000002**
Name: Hide 'N Such, Inc.
Name Control: Hide
Address: 32 Any Street
Anytown, TX 71232

Officer: **Name:** Doug Doe
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 301-555-1212
Email Address:
Date Signed: 01/25/06

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: N/A

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 Data

1120 Page 1 Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
1a Gross Receipts	496,432,805	471,548,828	480,446	24,403,531
1b Less returns and allowances	60,233,606	60,233,606	0	0
1c Balance	436,199,199	411,315,222	480,446	24,403,531
2 Cost of goods sold	287,440,463	265,912,650	315,431	21,212,382
3 Gross profit	148,758,736	145,402,572	165,015	3,191,149
4 Dividends	2,304,041	2,304,041	0	0
5 Interest	3,109,659	1,221,456	0	1,888,203
6 Gross rents	6,132,695	5,016,831	0	1,115,864
7 Gross royalties	2,707,354	2,707,354	0	0

8 Capital gain net income	303,831	207,765	220,747	-124,681
9 Net gain or loss (4797)	530,308	528,161	2,147	0
10 Other Income	49,957,634	-475,221	0	50,432,855
11 Total Income	213,804,258	156,912,959	387,909	56,503,390
12 Compensation of officers	3,563,291	3,563,291	0	0
13 Salaries and wages	30,986,825	28,833,991	128,917	2,023,917
14 Repairs and maintenance	598,092	560,968	1,568	35,556
15 Bad debts	378,768	374,049	0	4,719
16 Rents	3,473,590	3,044,789	7,150	421,651
17 Taxes and licenses	5,726,524	4,174,822	0	1,551,702
18 Interest	21,434,718	21,413,314	2,142	19,262
19 Charitable contributions	148,769	117,353	15,602	15,814
20a Depreciation	19,593,266	17,063,911	7,603	2,521,752
20b Less depreciation claimed elsewhere	17,936,732	15,593,967	0	2,342,765
20c Net depreciation	1,656,534	1,469,944	7,603	178,987
21 Depletion	0	0	0	0
22 Advertising	1,870,199	1,837,525	1,943	30,731
23 Pension, profit-sharing, etc	2,227,414	2,006,997	0	220,417
24 Employee benefit plan	3,289,542	3,120,938	0	168,604
25 Domestic prod activity	0	0	0	0
26 Other deductions	55,260,416	52,982,935	100,753	2,176,728
27 Total deductions	130,614,682	123,500,916	265,678	6,848,088
28 Taxable Income before NOL	83,189,576	33,412,043	122,231	49,655,302
29a NOL deduction	0	0	0	0
29b Special deductions	0	0	0	0
30 Taxable Income	83,189,576	33,412,043	122,231	49,655,302

1120 Page 2**Consolidated Schedules****Schedule A Cost of Goods Sold**

	Total	Hide 'N Such, Inc	The Greek Playhouse	Acme Foods Corp
1. Inventory at beginning of year	96,446,105	91,068,584	0	5,377,521
2. Purchases	240,726,374	231,620,008	159,895	8,946,471
3. Cost of labor	63,913,239	59,613,767	0	4,299,472
4. Additional sec 263a costs	-122,798	-20,000	0	-102,798
5. Other costs	17,714,999	6,164,072	216,041	11,334,886
6. TOTAL adds lines 1-5	418,677,919	388,446,431	375,936	29,855,552
7. Inventory at end of year	131,237,456	122,533,781	60,505	8,643,170
8. Cost of Goods Sold	287,440,463	265,912,650	315,431	21,212,382

NOTE: PLEASE DO NOT ENTER THE ZEROS INTO THE ELEMENTS IN THE SCHEMA. THIS IS JUST TO SHOW YOU THE CONSOLIDATION

Schedule C-Dividends Col A

1. Less than 20% owned domestic corps at 70%	0	0	0	0
2. 20% or more owned domestic corps at 80%	0	0	0	0
3. Debt financed stock of	0	0	0	0

domestic corporation				
4. Certain Prefd stock of public util at 42%	0	0	0	0
5. Certain prefd stock of public util at 48%	0	0	0	0
6. Less than 20% owned foreign corps at 70%	0	0	0	0
7. 20% or more owned foreign corps at 80%	0	0	0	0
8. Wholly owned foreign subsidiaries sec 245b	0	0	0	0
10. Domes. Corps received by small bus. Investment	0	0	0	0
11. Certain FSC's subject to 100% Sec 245c1	0	0	0	0
12. Affiliated Groups subject to 100% Sec 263a3	0	0	0	0
13. Other dividends from foreign corporations	0	0		0
14. Income from controlled foreign corps sub-part F	2,304,041	2,304,041	0	0
15. Foreign Dividend Gross-up Sec. 78		0	0	0
16. IC-DISC or former disc dividends sec 246d	0	0	0	0
17. Other dividends	0	0	0	0
19. TOTAL Dividends	2,304,041	2,304,041	0	0

Schedule C-Special Deductions Col C

1. Less than 20% owned domestic corps at 70%	0	0	0	0
2. 20% or more owned domestic corps at 80%	0	0	0	0
3. Debt financed stock of domestic corporation	0	0	0	0
4. Certain Prefd stock of public util at 42%	0	0	0	0
5. Certain prefd stock of public util at 48%	0	0	0	0
6. Less than 20% owned foreign corps at 70%	0	0	0	0
7. 20% or more owned foreign corps at 80%	0	0	0	0
8. Wholly owned foreign subsidiaries sec 245b	0	0	0	0
9. TOTAL Add lines 1-8	0	0	0	0
10. Domes. Corps received by small bus. Investment	0	0	0	0
11. Certain FSC's subject to 100% Sec 245c1	0	0	0	0
12. Affiliated Groups subject to 100% Sec 263a3	0	0	0	0
17. Other dividends	0	0	0	0
18. Deduction for certain Pfd stock of pub utility	0	0	0	0
20. TOTAL Special Deductions	0	0	0	0

Schedule L Balance Sheet BOY

Total	Hide 'N Such, Inc.	The Greek Playhouse	Acme Foods Corp
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ASSETS

Case & Cash Accounts	1,400,129	1,007,632	1,000	391,497
Trade Notes & Accts Rec	67,505,582	61,338,984	42,165	6,124,433
Less allow for bad debts	-3,565,083	-3,456,187	0	-108,896
Inventories	96,446,105	91,068,584	54,176	5,323,345
Other Current Assets	58,184,400	43,419,099	1,522,051	13,243,250
Other Investments	391,810,173	215,395,809	2,629,421	173,784,943
Depreciable assets	165,666,792	149,325,880	4,019,637	12,321,275
Less accumulated depreciation	-114,027,850	-107,763,377	-3,867,420	-2,397,053
Depletable assets				
Less accumulated depletion				
Land	3,046,857	2,866,974	179,883	0
Intangible assets	9,649,921	217,580	0	9,432,341
Less accumulated amortization	-5,122,236	-217,580	0	-4,904,656
Other assets	25,320,662	147,597,496	28,107,508	-150,384,342
TOTAL	696,315,452	600,800,894	32,688,421	62,826,137

LIABILITIES AND EQUITY

Accounts payable	17,736,997	15,395,065	6,871,682	-4,529,750
Mortgages, notes, bonds payable less than 1yr	45,556,804	44,590,755	966,049	0
Other current liabilities	47,235,461	43,118,783	1,800,434	2,316,244
Loans from stockholders	0	0	0	0
Mortgages, notes, bonds payable 1 yr or more	216,040,151	214,114,169	1,925,982	0
Other liabilities	2,039,040	1,916,735	122,305	0
Capital preferred stock	0	0	0	0
Capital common stock	40,156,378	39,588,269	242,495	325,614
Additional paid-in capital	278,955,000	268,468,748	8,025,437	2,460,815
Retained earnings-appropriated	0	0	0	0
Retained earnings-unappropriated	48,595,621	-26,391,630	12,734,037	62,253,214
Adjustments to shareholders equity	0	0	0	0
Less cost of treasury stock	0	0	0	0
TOTAL	696,315,452	600,800,894	32,688,421	62,826,137

Schedule L Balance Sheet EOY

	Total	Hide 'N Such, Inc	The Greek Playhouse	Acme Foods Corp
ASSETS				
Case & Cash Accounts	-1,084,483	-656,358	212,850	-640,975
Trade Notes & Accts Rec	88,009,947	77,847,052	259,054	9,903,841
Less allow for bad debts	-3,429,116	-3,257,116	-25,000	-147,000
Inventories	131,237,456	122,533,781	60,505	8,643,170
Other Current Assets	17,472,554	43,204,385	91,179	-25,823,010
Other Investments	500,835,921	238,370,653	9,960,169	252,505,099
Depreciable assets	191,729,290	171,069,482	4,020,785	16,639,023
Less accumulated depreciation	-117,663,548	-110,024,100	-3,875,213	-3,764,235

Depletable assets				
Less accumulated depletion				
Land	3,058,582	2,878,699	179,883	0
Intangible assets	17,146,830	6,776,830	0	10,370,000
Less accumulated amortization	-6,175,345	-713,960	0	-5,461,385
Other assets	39,650,087	206,170,017	36,839,838	-203,359,768
Total	860,788,175	754,199,365	47,724,050	58,864,760
LIABILITIES AND EQUITY				
Accounts payable	26,805,004	23,566,145	5,984,391	-2,745,532
Mortgages, notes, bonds payable less than 1yr	57,898,678	39,504,569	17,341,428	1,052,681
Other current liabilities	56,200,717	95,672,392	1,801,000	-41,272,675
Loans from stockholders				
Mortgages, notes, bonds payable 1yr or more	268,662,559	266,363,796	1,902,064	396,699
Other liabilities	-269,375	-525,689	256,314	0
Capital preferred stock	0	0	0	0
Capital common stock	40,315,772	39,747,663	242,495	325,614
Additional paid-in capital	282,772,118	272,285,866	8,025,437	2,460,815
Retained earnings-appropriated				
Retained earnings-unappropriated	136,104,313	25,286,234	12,170,921	98,647,158
Adjustments to shareholders equity				
Less cost of treasury stock	-7,701,611	-7,701,611	0	0
Total	860,788,175	754,199,365	47,724,050	58,864,760

Attachment 1, Form 1120, page 1, line 10, Other Income
(ItemizedOtherIncomeSchedule)

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
Sales	217,441	208,671		8,770
Exchange Gain/Loss Realized	-2,321,468	-2,229,104		-92,364
Partnership Income	-166,611	-59,869		-106,742
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
Ordinary Inc/Loss From Othr Ptrshp	50,629,983			50,629,983
TOTAL	49,957,634	-475,221	0	50,432,855

Attachment 2, Form 1120, page 1, Line 26, Other Deductions
(ItemizedOtherDeductionsSchedule)

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
Commissions	7,129,771	7,123,617	6,154	0

Travel/Lodging	3,937,289	3,729,891	12,542	194,856
Meals/Entertainment	1,159,309	1,104,239	2,469	52,601
Moter Vehicle Operations	827,654	808,099	0	19,555
Supplies	2,152,100	2,059,062	7,848	85,190
Freight	311,622	234,432	0	77,190
Insurance	3,622,317	3,584,467	10,573	27,277
Communication Expense	2,865,579	2,771,308	6,476	87,795
Utilities	406,618	245,079	1,024	160,515
Subscriptions & Dues	495,510	472,213	0	23,297
Outside Prof. Service	5,102,885	4,799,006	180	303,699
Data Processing	798	798	0	0
Prototype Development (software)	753	753	0	0
Royalties	6,748	0	0	6,748
Inter-Department Charges	3,401,546	3,400,480	0	1,066
Consulting Fees	9,939,000	9,939,000	0	0
Miscellaneous other deductions	11,482,961	10,627,885	53,487	801,589
Amortization	2,417,956	2,082,606	0	335,350
	55,260,416	52,982,935	100,753	2,176,728

Attachment 3, Form 1120 Schedule A, Line 4, Additional Sec 263A Costs
(ItemizedAdditionalSection263ACostsSchedule)

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
Administrative Costs	-122,798	-20,000	0	-102,798

Attachment 4, Form 1120, Schedule A, Line 5, OtherCost of Goods Sold
(ItemizedOtherCostsSchedule)

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
Communications	18,498,443	14,810,549	0	3,687,894
Property Taxes	1,959,787	1,170,806	0	788,981
Employee Benefits	2,339,176	1,738,644	0	600,532
Travel/lodging	12,586,226	8,747,935	0	3,838,291
Miscellaneous	-35,605,365	-35,897,829	216,041	76,423
Depreciation	17,936,732	15,593,967	0	2,342,765
TOTAL	17,714,999	6,164,072	216,041	11,334,886

Attachment 5, Form 1120, Schedule L, Line 6, Other Current Assets
(ItemizedOtherCurrentAssetsSchedule)

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
BEGINNING OF TAX YEAR				
Prepaid Expense	7,936,105	7,696,131	0	239,974
Non-Trade Accounts Receivable	49,175,055	34,649,728	1,522,051	13,003,276
Notes Receivable-Current	901,920	901,920	0	0
Miscellaneous	171,320	171,320	0	0
TOTAL	58,184,400	43,419,099	1,522,051	13,243,250

END OF TAX YEAR				
Prepaid Expense	3,337,363	3,320,172	17,191	0
Non-Trade Accounts Receivable	13,716,682	39,465,704	73,988	-25,823,010
Notes Receivable-Current	263,262	263,262	0	0
Miscellaneous	155,247	155,247	0	0
TOTAL	17,472,554	43,204,385	91,179	-25,823,010

Attachment 6, Form 1120, Schedule L, Line 9 Other Investments
(ItemizedOtherInvestmentsSchedule)

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
BEGINNING OF TAX YEAR				
Investment in Subsidiaries	302,135,500	128,350,557	0	173,784,943
Miscellaneous	89,674,673	87,045,252	2,629,421	0
TOTAL	391,810,173	215,395,809	2,629,421	173,784,943
END OF TAX YEAR				
Investment in Subsidiaries	423,155,682	170,650,583	0	252,505,099
Miscellaneous	77,680,239	67,720,070	9,960,169	0
TOTAL	500,835,921	238,370,653	9,960,169	252,505,099

Attachment 7, Form 1120, Schedule L, Line 14, Other Assets
(ItemizedOtherAssetsSchedule)

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
BEGINNING OF TAX YEAR				
Deposits	13,194,762	5,427,286	975,522	6,791,954
Miscellaneous	12,125,900	142,170,210	27,131,986	-157,176,296
TOTAL	25,320,662	147,597,496	28,107,508	-150,384,342
END OF TAX YEAR				
Deposits	18,491,267	10,724,682	1,563,221	6,203,364
Miscellaneous	21,158,820	195,445,335	35,276,617	-209,563,132
TOTAL	39,650,087	206,170,017	36,839,838	-203,359,768

Attachment 8, Form 1120, Schedule L, Line 18, Other Current Liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
BEGINNING OF TAX YEAR				
Payrolls	9,650,780	6,738,707	926,308	1,985,765
Income Taxes Payable	5,788,693	5,777,110	0	11,583
Interest	20,639,889	20,639,889	0	0
Miscellaneous	11,156,099	9,963,077	874,126	318,896
TOTAL	47,235,461	43,118,783	1,800,434	2,316,244

END OF TAX YEAR				
Payrolls	11,852,741	9,102,456	854,321	1,895,964
Income Taxes Payable	8,759,638	3,957,985	0	4,801,653
Interest	25,741,862	25,741,862	0	0
Miscellaneous	9,846,476	56,870,089	946,679	-47,970,292
TOTAL	56,200,717	95,672,392	1,801,000	-41,272,675

Attachment 9, Form 1120, Schedule L, Line 21, Other Liabilities
(ItemizedOtherLiabilitiesSchedule)

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
BEGINNING OF TAX YEAR				
Deferred Income Tax	1,711,311	1,711,311	0	0
Miscellaneous	327,729	205,424	122,305	0
TOTAL	2,039,040	1,916,735	122,305	0
END OF TAX YEAR				
Deferred Income Tax	-525,689	-525,689	0	0
Miscellaneous	256,314	0	256,314	0
TOTAL	-269,375	-525,689	256,314	0

Form 1120, Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

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

Attachment 10, Form 1120, Schedule M-2, Line 3, Other Increases
(ItemizedScheduleofOtherIncreases)

Consolidated Schedules	Total	Hide 'N Such, Inc..	The Greek Playhouse	Acme Foods Corp
Prior Period Adjustment	7,333,986	10,289,934	(3,161,465)	205,517

Attachment 11 From 5471 attachment, Sch C, Line 16, Other Deductions
(ItemizedOtherDeductionsSchedule2)

Foreign Corporation #1

Line		Amount
16	Managerial Services	1,448,935

Attachment 12 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

Attachment 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

Attachment 14, Schedule M-3 (Consolidated), Part II, Line 9, Income (Loss) from US
Partnership (PartnershipInterestSchedule)

Corporation Name	Hide 'N Such Inc
Corporation EIN	11-0000002
Name	Playground Partnership
EIN	11-0000025
EOY Profit Sharing Percentage	65
EOY Loss Sharing Percentage	65
Income Loss Per Income Statement	0
Temporary Difference	(59,869)
Permanent Difference	0
Income Loss Per Tax Return	(59,869)

Corporation Name	Greek Playhouse
Corporation EIN	11-0000012
Name	Card Shark Partnership
EIN	11-0000026
EOY Profit Sharing Percentage	75
EOY Loss Sharing Percentage	75
Income Loss Per Income Statement	0
Temporary Difference	220,747
Permanent Difference	0

Income Loss Per Tax Return	220,747	
Corporation Name	Acme Foods, Inc	
Corporation EIN	11-0000013	
Name	Game Over Partnership	
EIN	11-0000027	
EOY Profit Sharing Percentage	55	
EOY Loss Sharing Percentage	55	
Income Loss Per Income Statement	0	
Temporary Difference	(106,742)	
Permanent Difference	0	
Income Loss Per Tax Return	(106,742)	
Name	Cool Water Partnership	
EIN	11-0000028	
EOY Profit Sharing Percentage	50	
EOY Loss Sharing Percentage	50	
Income Loss Per Income Statement	0	
Temporary Difference	(106,111)	
Permanent Difference	0	
Income Loss Per Tax Return	(106,111)	
Name	Hot Tea Partnership	
EIN	11-0000029	
EOY Profit Sharing Percentage	50	
EOY Loss Sharing Percentage	50	
Income Loss Per Income Statement	59,338,000	
Temporary Difference	(8,708,017)	
Permanent Difference	0	
Income Loss Per Tax Return	50,629,983	
TOTAL ACME		
Income Loss Per Income Statement	59,338,000	
Temporary Difference	(8,920,870)	
Permanent Difference	0	
Income Loss Per Tax Return	50,417,130	

Attachment 15, Schedule M-3 (Consolidated), Part II, Line 26, Other Income (Loss)
with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

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

Attachment 16, Schedule M-3 (Consolidated), Part III, Line 35, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Salaries and Wages	27,787,166	(3,143,866)		24,643,300
Rents	2,852,744	192,045		3,044,789
Insurance	3,640,160	(55,693)		3,584,467
Outside Professional Reserves	4,911,989	(112,983)		4,799,006
Misc. Other Deductions	18,669,619	(7,186,658)		11,482,961
Employee Benefit Plan	<u>1,005,863</u>	<u>(837,259)</u>		<u>168,604</u>
Total	58,867,541	(11,144,414)		47,723,127

Attachment 17, Schedule M-3 (Hide 'N Such, Inc), Part II, Line 26, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

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

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

	<u>Per Books</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Return</u>
Salaries	22,571,248	48,135		22,619,383
Rents	2,852,744	192,045		3,044,789
Insurance	3,640,160	(55,693)		3,584,467
Outside Professional services	4,911,989	(112,983)		4,799,006
Misc. Other Deductions	<u>10,518,447</u>	<u>109,438</u>		<u>10,627,885</u>
Total	44,494,588	180,942		44,675,530

Attachment 19, Schedule M-3 (Acme Foods), Part II, Line 26, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
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Exchange Gain/Loss Realized	725,904	(818,268)		(92,364)
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Attachment 20, Schedule M-3 (Acme Foods), Part III, Line 35, Other Expenses with Differences (OtherExpenseDeductionItemsWithDifferencesSchedule)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Salaries and Wages	5,215,918	(3,192,001)		2,023,917
Employee Benefit Plan	1,005,863	(837,259)		168,604
Miscellaneous	<u>11,991,734</u>	<u>(11,190,145)</u>		<u>801,589</u>
Total	18,213,515	(15,219,405)		2,994,110

Attachment 21, Schedule M-3 (Greek Playhouse), Part II, Line 26, Other Income (Loss) with Differences (OtherIncomeLossItemsWithDifferencesSchedule)

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

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

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Misc. Other Deductions	(3,840,562)	3,894,049		53,487
Total	(3,840,562)	3,894,049	0	53,487

Attachment 23, Form 5471 (Foreign Corp #3), Box B, Category of filer checkboxes (Category3FilerStatement)

Amount of indebtedness	Foreign Corporation #3 has no indebtedness with any related party
Type of indebtedness	New acquisition
Name	Hide'N Such Foods, Inc.

Address	32 Any Street, Anytown, TX 78621
Identifying Number	11-0000002
Number of shares	640

Form 1120 Test 2		U.S. Corporation Income Tax		2005
Calendar Year 2005 or tax year beginning , 2005, ending , 20				
A	Check if: 1,2,3,4	1 and 4 are checked		
B	Employer EIN	11-0000002		
Name and Address: Hide 'N Such, Inc., 32 Any Street, Anytown, TX 78621				
C	Date of incorporated	June 15, 1979		
D	Total assets	860,788,175		
E	Check applicable boxes			
	Line Description	Line Amount	Write-in / Literal / Attachment	
1a	Gross Receipts or sales	496,432,805		
1b	Less returns and allowances	60,233,606		
1c	Balance	436,199,199		
2	Cost of goods sold (Sch A, line 8)	287,440,463		
3	Gross profit. Subtract line 2 from line 1c	148,758,736		
4	Dividends	2,304,041		
5	Interest	3,109,659		
6	Gross rents	6,132,695		
7	Gross royalties	2,707,354		
8	Capital gain net income	303,831		
9	Net gain or (loss) F4797	530,308		
10	Other Income	49,957,634	See Attachment 1	
11	Total income. Add lines 3 through 10	213,804,258		
12	Compensation of officers	3,563,291		
13	Salaries and wages (less employment credits)	30,986,825		
14	Repairs and maintenance	598,092		
15	Bad debts	378,768		
16	Rents	3,473,590		
17	Taxes and licenses	5,726,524		
18	Interest	21,434,718		
19	Charitable contributions	148,769		
20a	Depreciation (attach Form 4562)	19,593,266		
20b	Less depreciation claimed on Sch A	17,936,732		
20c	Total depreciation	1,656,534		
21	Depletion			
22	Advertising	1,870,199		
23	Pension, profit-sharing, etc., plans	2,227,414		
24	Employee benefit programs	3,289,542		
25	Domestic production act.			
26	Other deductions (attach schedule)	55,260,416	See Schedule 2	
27	Total deductions (add lines 12 – 26)	130,614,682		
28	Taxable income bfr net operating loss deduction	83,189,576		
29a	Less NOL deduction			
29b	Less special deductions			
29c	Total NOL deduction			
30	Taxable income	83,189,576		
31	Total tax	17,799,010		
32a	Payments: a 2004 overp	232,650		

Form 1120 Test 2		U.S. Corporation Income Tax		2005
32b	2005 estimated tax pymt		20,000,000	
32c	Less 2005 refund app for			
32d	Balance		20,232,650	
32e	Tax deposited w/ F7004			
32f (1)	Credit from F2439			
32f (2)	Credit from F4136			
32f	Total Credits			
32g	Total Payments		20,232,650	
33	Estimated tax penalty			
34	Tax Due.			
35	Overpayment		2,433,640	
36	Credit to 2006 est tax		1,000,000	
36	Refund		1,433,640	
	May IRS discuss?		Yes	
	Preparer's SSN or PTIN:		999-06-0007	
	Preparer Firm's name/address:	Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, TX 71232		
	Preparer's EIN:		11-0000011	
	Preparer's Phone no.:		512-555-1212	
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year		96,446,105	
2	Purchases		240,726,374	
3	Cost of labor		63,913,239	
4	Additional section 263A cost		(122,798)	See Schedule 3
5	Other costs		17,714,999	See Schedule 4
6	Total		418,677,919	
7	Inventory at the end of year		131,237,456	
8	Cost of goods sold		287,440,463	
9a (i)	Cost			
9a (ii)	Lower of cost or market			
9a (iii)	Other			
9b	Check if writedown			
9c	Check if the LIFO...			
9d	If the LIFO inventory ...			
9e	Sec 263A rules apply		Yes	
9f	Change in determining quantities, cost, valuations?		No	
	Line Description	Line Amount	Write-in / Literal	
Schedule C Dividends and Special Deductions				
1	Dividends fm < 20% dom			
2	Dividends fm > 20% dom			
3	Dividends fm debt-financ			
4	Dividends fm certain preferred stock < 20%			

Form 1120 Test 2		U.S. Corporation Income Tax		2005
5	Dividends fm certain preferred stock > 20%			
6	Dividends fm < 20% frgn			
7	Dividends fm > 20% frgn			
8	Dividends fm wholly own			
9	Total			
10	Dividends fm dom corp			
11	Dividends fm affl grp mbr			
12	Dividends fm contrl grp			
13	Dividends fm frgn corp			
14	Income fm contrl frgn crp		2,304,041	
15	Frgn dividend gross-up			
16	IC-DISC and former DIS			
17	Other dividends			
18	Deduction for dividends			
19	Total dividends		2,304,041	
20	Total special dividends			
Schedule E Compensation of Officers				
1(a)	Name of officer		Doug Doe	
1(b)	SSN		999-06-0016	
1(c)	% of time devoted to bus			
1(d)	% of common stock own			
1(e)	% of preferred stock own			
1(f)	Amount of compensation		1,294,635	
1(a)	Name of officer		Jane Doe	
1(b)	SSN		999-06-0017	
1(c)	% of time devoted to bus			
1(d)	% of common stock own			
1(e)	% of preferred stock own			
1(f)	Amount of compensation		1,009,528	
1(a)	Name of officer		Tom Doe	
1(b)	SSN		9999-06-0018	
1(c)	% of time devoted to bus			
1(d)	% of common stock own			
1(e)	% of preferred stock own			
1(f)	Amount of compensation		1,259,128	
2	Total compensation		3,563,291	
3	Comp claimed on Sch A			
4	Subtract line 3 fm line 2		3,563,291	
Schedule J Tax Computation				
1	Check if cntrl group mbr		Checked	
2a(1)	Corp's share of brackets		50,000	
2a(2)	Corp's share of brackets		25,000	
2a(3)	Corp's share of brackets		9,925,000	
2b(1)	Corp share of additional 5% tax		11,750	
2b(2)	Corp share of additional 3% tax		100,000	
3	Income tax – check PSC		29,116,352	
4	Alternative minimum tax			
5	Add lines 3 and 4		29,116,352	

Form 1120 Test 2		U.S. Corporation Income Tax			2005	
6a	Foreign tax cr – F1118					
6b	Possessions tax cr					
6c	Credit from 8907; 8834					
6d	General business credit					
6d	F3800 or Form(s)?					
6e	Credit from prior year		11,317,342			
6f	Bond credit from 8860; 8912					
7	Total credits		11,317,342			
8	Subtract line 7 fm ln 5		17,799,010			
9	Personal holding com tx					
10	Other taxes – check if..					
11	Total tax		17,799,010			
Schedule K Other Information						
1(a)	Cash					
1(b)	Accrual		Checked			
1(c)	Other					
2(a)	Business activity code		311900			
2(b)	Business Activity		Food Manufacturing			
2(c)	Product or Service		Coffee			
3	Corp own 50% or more?		No			
4	Sub in affiliated group?		No			
5	Indiv own 50% or more?		No			
5	Percentage owned		No			
6	Corp paid dividends?		No			
7	Foreign owned > 25%		No			
7a	Percentage owned					
7b	Owner's country					
7c	Number of F5472 attach					
8	Issued pub offrd debt ins					
9	Tax-exempt interest rcvd					
10	Number of shareholders					
11	Has NOL forego cybk pd					
12	Avail NOL cybk fm pr yr					
13	Total receipts less than \$250,000?		No			
Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		1,400,129		(1,084,483)	
2a	Trade notes	67,505,582		88,009,947		
2b	Less allowance	(3,565,083)	63,940,499	(3,429,116)	84,580,831	
3	Inventories		96,446,105		131,237,456	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		58,184,400		17,472,554	See Attachment 5
7	Loans to shareholders					

Form 1120 Test 2		U.S. Corporation Income Tax			2005
8	Mortgage & real estate loan				
9	Other investments		391,810,173		500,835,921 See Attachment 6
10a	Bldgs & other deprec assets	165,666,792		191,729,290	
10b	Less accumulated deprec	(114,027,850)	51,638,942	(117,663,548)	74,065,742
11a	Depletable assts				
11b	Less accumulated depletion				
12	Land		3,046,857		3,058,582
13a	Intangible assets	9,649,921		17,146,830	
13b	Less accum amortization	(5,122,236)	4,527,685	(6,175,345)	10,971,485
14	Other assets		25,320,662		39,650,087 See Attachment 7
15	Total assets		696,315,452		860,788,175
	Liabilities				
16	Accounts payable		17,736,997		26,805,004
17	Mortgages, notes, bonds payable < 1yr		45,556,804		57,898,678
18	Other current liabilities		47,235,461		56,200,717 See Attachment 8
19	Loans from shareholders				
20	Mortgages, notes, bonds payable > 1yr		216,040,151		268,662,559
21	Other liabilities		2,039,040		(269,375) See Attachment 9
22a	Cap stock-Pref				
22b	Cap stock Common		40,156,378	40,315,772	40,315,772
23	Additional paid -in capital		278,995,000		282,772,118
24	Retained earnings- Appropria				
25	Retained earnings- Unappro		48,595,621		136,104,313
26	Adjustments to shareholders equity				
27	Less cost of treasury stock				(7,701,611)
28	Total liabilities & shareholders equity		696,315,452		860,788,175

Form 1120 Test 2		U.S. Corporation Income Tax		2005
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return				
	Line Description	Line Amount	Write-in / Literal	
1	Net Income			
2	Fed income tax per bks			
3	Excess of capital loss			
4	Income taxed not recrd			
5	Expenses recorded on books			
5a	Depreciation			
5b	Charitable contribution			
5c	Travel & entertainment			
5	Line 5 total			
6	Add lines 1 – 5			
7	Tax-exempt interest			
7	Income recorded on books (itemize)			
7	Line 7 total			
8	Deductions not charged against book (itemize)			
8a	Depreciation			
8b	Charitable contribution			
8	Line 8 total			
9	Add lines 7 & 8			
10	Income			
Schedule M-2 Analysis of Unappropriated Retained Earning per Books				
1	Balance at beg of year	48,595,621		
2	Net incm (loss) per bk	80,174,706		
3	Other increases	7,333,986	See Attachment 10	
4	Add lines 1, 2, and 3	136,104,313		
5a	Distributions - Cash			
5b	Distributions – Stock			
5c	Distributions – Property			
6	Other decreases			
7	Add lines 5 and 6			
8	Balance at end of year	136,104,313		

Form Sch N (1120) Test 2		Foreign Operations of U.S. Corporations		2005
Name: Hide 'N Such, Inc.				
EIN: 11-0000002				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1a	Owned foreign disregarded entity	No		
1b	Number F8858			
2	Number F8865			
3	Owned 10% interest in other frgn partnership	No		
4a	US Shareholder of CFC	Yes		
4b	Number F5471	3		
5	Distribution/grantor/ transferor foreign trust	No		
6a	Interest in financial account	No		
6b	Name of foreign country			
7a	Extraterritorial income exclusion	No		
7b	Number F8873			
7c	Line 52 totals all F8873			

Form 8050 Test 2		Direct Deposit of Corporate Tax Refund	2005
	Name of corporation (as shown on tax return)	Hide 'N Such, Inc.	
	EIN	11-0000002	
	Line Description	Line Amount / Information	Write-in / Literal / Attachment
1	Routing number (9 digits, first two must be between 01 and 12 or 21 through 32)	012456778	
2	Account number (includes hyphens, omit spaces and special symbols)	1111-22-3456	
3	Type of account - Checking	Checked	
3	Type of account - Savings		

Form 4626 Test 2		Alternative Minimum Tax – Corporations		2005
Name: Hide 'N Such, Inc.				
EIN: 11-0000002				
	Line Description	Line Amount	Write-in / Literal / Attachments	
1a	Taxable Income before NOL	83,189,576		
2a	Depreciation of post-1986 prop	5,098,317		
2b	Amortization of certified pollution control facilities			
2c	Amortization of mining exploration and development costs			
2d	Amortization of circulation expenses (PHCs only)			
2e	Adjusted gain or loss	(453,363)		
2f	Long-term contracts			
2g	Merchant marine capital construction funds			
2h	Section 833(b) deduction			
2i	Tax shelter farm activities			
2j	Passive activities (CHC and PSC only)			
2k	Loss limitations			
2l	Depletion			
2m	Tax-exempt interest income			
2n	Intangible drilling costs			
2o	Other adjustments and preferences	1,959,750		
3	Pre-adjustment AMTI	89,794,280		
4a	ACE from line 10 of ACE worksheet	88,728,640		
4b	Subtract line 3 from line 4a	(1,065,640)		
4c	Multiply line 4b by 75% (.75)	799,230		
4d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year	1,668,227		
4e	ACE adjustment	(799,230)		
5	Combine lines 3 and 4e	88,995,050		
6	Alternative tax net operating loss deduction			
7	Alternative minimum taxable income	88,995,050		
8a	Subtract \$150,000 from line 7			
8b	Multiply line 8a by 25% (.25)			
8c	Exemption – Subtract line 8b from \$40,000. If zero or less, enter -0-			
9	Subtract line 8c from line 7	88,995,050		
10	Multiply line 9 by 20% (.20)	17,799,010		
11	Alternative minimum tax foreign tax credit (AMTFTC)			
12	Tentative minimum tax	17,799,010		
13	Regular tax liability	29,116,352		
14	Alternative minimum tax			

Form 851 Test 2		Affiliations Schedule		2005
Tax Year ending _____,				
	Name of common parent corporation	Hide 'N Such, Inc.		
	EIN	11-0000002		
	Number, street, and room or suite no.	32 Any Street		
	City or town, state, and Zip	Anytown, TX 78621		
Part I Overpayment Credits, Estimated Tax Payments, and Tax Deposits				
Corp No.	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1	Common parent corporation - Name and address of			
	Portion of overpayment credits and est tax pmts		20,232,650	
	Portion of tax deposited with Form 7004			
2	Subsidiary corporations: Name and address	The Greek Playhouse, 60 Any Street, Anytown, TX 78621		
	EIN	11-0000012		
	Portion of overpayment credits and est tax pmts			
	Portion of tax deposited with Form 7004			
	Totals - Portion overpayment credits			
	Totals - Portion of tax deposited w/ F7004			
3	Subsidiary corporations: Name and address	Acme Foods, Inc. 61 Any Street, Anytown, TX 78621		
	EIN	11-0000013		
	Portion of overpayment credits and est tax pmts			
	Portion of tax deposited with Form 7004			
	Totals - Portion overpayment credits			
	Totals - Portion of tax deposited w/ F7004			
4				
5				
6				
7				
8				
9				
10				
Part II Principal Business Activity, Voting Stock Information, Etc.				
Corp No.	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1	Common parent corp - Principal business activity	Food Manufacturing		

Form 851 Test 2		Affiliations Schedule		2005
	(PBA)			
	PBA Code No.		311900	
2	Subsidiary corp - Principal business activity (PBA)	Performing Arts Company		
	PBA Code No.		711100	
	Any nondiv distributions? Yes or No		No	
	Stock holdings begin yr - Number of shares		100	
	Percent of voting power		100	
	Percent of value		100	
3	Subsidiary corp - Principal business activity (PBA)	Crop Production		
	PBA Code No.		111900	
	Any nondiv distributions? Yes or No		No	
	Stock holdings begin yr - Number of shares		100	
	Percent of voting power		100	
	Percent of value		100	
4				
5				
6				
7				
8				
9				
10				
Part III Changes in Stock Holdings During the Tax Year				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
	Corp No.	2		
	Name of corporation	The Greek Playhouse		
	Shareholder of Corp No.	1		
	Date of transaction	11/15/05		
	(a) Changes - Number of shares acquired	1,000		
	(a) Number of shares disposed of			
	(b) Shares after changes - Percent of voting power	100		
	(b) Shares after changes - Percent of value	100		
	(c) Retained share exceed value?			
	(d) Deduction a loss?			
	(e) Details of changes			
	(f) List dates and amounts of transactions			
Part IV Additional Stock Information				
1	More than one class of stock outstanding?			
	Corp No.			
	Name of corporation			

Form 851 Test 2		Affiliations Schedule		2005
	Class of stock			
2	Member reaffiliated within 60 months?			
	Corp No.			
	Name of corporation			
	Explanation			
3	Any arrangement in existence?			
	Corp No.			
	Name of corporation			
	Item 3a			
	Item 3b			
	Item 3c			
	Corp No.			
	Item 3d-Provide description of arrangement			

Sch D (1120) Test 2 (Consolidated)		Capital Gains and Losses	2005
Name: Hide 'N Such, Inc.			
EIN: 11-0000002			
Part I Short-Term Capital Gains & Losses			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1(a)	Description of Property		
1(b)	Date acquired		
1(c)	Date sold		
1(d)	Sales price		
1(e)	Cost or other basis		
1(f)	Gain or loss		
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchanges		
4	Unused capital loss carryover		
5	Net short-term capital gain or loss		
Part II Long-Term Capital Gains & Losses			
6(a)	Description of property	Passthru from Ptnrsp	
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss	(106,111)	
7	Enter gain from Form 4797, line 7 or 9	409,942	
8	Long-term capital gain from installment sales		
9	Long-term capital gain or loss from like-kind exchanges		
10	Capital gain distributions		
11	Net long-term capital gain or loss	303,831	
Part III Summary of Parts I and II			
12	Excess of net short-term capital gain over net long-term capital loss		
13	Net capital gain	303,831	
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8	303,831	

Sch D (1120) Test 2 Hide 'N Such (parent)		Capital Gains and Losses	2005
Name: Hide 'N Such, Inc.			
EIN: 11-0000002			
Part I Short-Term Capital Gains & Losses			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1(a)	Description of Property		
1(b)	Date acquired		
1(c)	Date sold		
1(d)	Sales price		
1(e)	Cost or other basis		
1(f)	Gain or loss		
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchanges		
4	Unused capital loss carryover		
5	Net short-term capital gain or loss		
Part II Long-Term Capital Gains & Losses			
6(a)	Description of property	Passthru from Ptnrsp	
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss	(311,647)	
7	Enter gain from Form 4797, line 7 or 9	103,882	
8	Long-term capital gain from installment sales		
9	Long-term capital gain or loss from like-kind exchanges		
10	Capital gain distributions		
11	Net long-term capital gain or loss	207,765	
Part III Summary of Parts I and II			
12	Excess of net short-term capital gain over net long-term capital loss		
13	Net capital gain	207,765	
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8	207,765	

Sch D (1120) Test 2 Greek Playhouse		Capital Gains and Losses		2005
Name: The Greek Playhouse				
EIN: 11-0000012				
Part I Short-Term Capital Gains & Losses				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1(a)	Description of Property			
1(b)	Date acquired			
1(c)	Date sold			
1(d)	Sales price			
1(e)	Cost or other basis			
1(f)	Gain or loss			
2	Short-term capital gain from installment sales			
3	Short-term capital gain from like-kind exchanges			
4	Unused capital loss carryover			
5	Net short-term capital gain or loss			
Part II Long-Term Capital Gains & Losses				
6(a)	Description of property	Passthru from Ptnrsp		
6(b)	Date acquired			
6(c)	Date sold			
6(d)	Sales price			
6(e)	Cost or other basis			
6(f)	Gain or loss	220,747		
7	Enter gain from Form 4797, line 7 or 9			
8	Long-term capital gain from installment sales			
9	Long-term capital gain or loss from like-kind exchanges			
10	Capital gain distributions			
11	Net long-term capital gain or loss	220,747		
Part III Summary of Parts I and II				
12	Excess of net short-term capital gain over net long-term capital loss			
13	Net capital gain	220,747		
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8	220,747		

Sch D (1120) Test 2 Acme Foods		Capital Gains and Losses	2005
Name: Acme Foods Corp			
EIN: 11-0000013			
Part I Short-Term Capital Gains & Losses			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1(a)	Description of Property		
1(b)	Date acquired		
1(c)	Date sold		
1(d)	Sales price		
1(e)	Cost or other basis		
1(f)	Gain or loss		
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchanges		
4	Unused capital loss carryover		
5	Net short-term capital gain or loss		
Part II Long-Term Capital Gains & Losses			
6(a)	Description of property	Passthru from Ptnrsp	
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss	(124,681)	
7	Enter gain from Form 4797, line 7 or 9		
8	Long-term capital gain from installment sales		
9	Long-term capital gain or loss from like-kind exchanges		
10	Capital gain distributions		
11	Net long-term capital gain or loss	(124,681)	
Part III Summary of Parts I and II			
12	Excess of net short-term capital gain over net long-term capital loss		
13	Net capital gain		
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8	(124,681)	

Form Schedule M-3 (1120) Test 2 Consolidated		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More		2005		
Name: Hide N' Such, Inc. Consolidated						
EIN: 11-0000002						
Part I Financial Information and Net Income (Loss) Reconciliation						
	Line Description	Line Amount / Information		Write-in / Literal / Attachments		
1a	Filed SEC F10-K income stmt?	Yes				
1b	Certified audit income stmt?					
1c	Income stmt for period?					
2a	Income statement period	01/01/2005	12/31/2005			
2b	Income statement restated?	No				
2c	Income stmt restated for 5 prds?	No				
3a	Voting stock publicly traded?	Yes				
3b	Symbol of pub trd'd stock	HIDSK				
3c	9-digit CUSIP of pub trd'd stk	959959959				
4	Worldwide consol net incm	82,411,378				
5a	Net income nonincludible frgn	(2,304,041)				
5b	Net loss nonincludible frgn	105,264				
6a	Net income nonincludible US					
6b	Net loss frnonincludible US					
7a	Net income nonincludible Oth					
7b	Net loss nonincludible Oth					
8	Adj to eliminations of transact	(37,895)				
9	Adj to reconcile incm stmt					
10	Other adj to reconcile					
11	Net income (loss) per stmt	80,174,706				
Schedule M-3 (Form 1120) 2005 Page 2						
Name: Hide N' Such, Inc. Consolidated						
EIN: 11-0000002						
Consolidated Return checkbox <input type="checkbox"/>						
Name of Subsidiary:						
EIN:						
Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return						
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Inc m (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F, QEF		2,304,041		2,304,041	
4	Sec 78 grossup					
5	Gross frgn dist					
6	Inc m (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Inc m (loss) US	59,338,000	(8,759,992)		50,578,008	See Attachment 14
10	Inc m (loss) frgn					

Form Schedule M-3 (1120) Test 2 Consolidated		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2005
11	Incm (loss) oth pass-thru entity					
12	Reportable transact items					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
13	Interest incm	1,032,236	2,077,423		3,109,659	
14	Total accrual to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold	(278,001,856)	(9,438,607)		(287,440,463)	
18	Sale vs lease					
19	Sec 481(a) adj					
20	Unearned/ de- ferred revenue					
21	Incm recogn					
22	Org issue disc					
23a	Incm stmt gain/ loss on sale	(39,914)		39,914		
23b	Gross cap gain		189,195		189,195	
23c	Gross cap loss					
23d	Net gain/loss		530,308		530,308	
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
26	Oth incm (loss)	1,710,800	(4,032,268)		(2,321,468)	See Attachment 15
27	Tot incm (loss)	(215,960,734)	(17,129,900)	39,914	(233,050,720)	
28	Tot expns/ded	(109,192,583)	9,009,599	11,095,257	(89,087,727)	
29	Oth incm (loss) w/ no diff	405,328,023			405,328,023	
30	Reconciliation tot	80,174,706	(8,120,301)	11,135,171	83,189,576	
Name: Hide N' Such, Inc. Consolidated						
EIN: 11-0000002						
Consolidated Return checkbox						
Name of Subsidiary:						
EIN:						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
1	US curr incm tax expense	16,001,211		(16,001,211)		
2	US defer incmn tax expns	(145,423)		145,423		
3	State local curr incm tax expns	5,059,930	666,594		5,726,524	
4	State local defer					

Form Schedule M-3 (1120) Test 2 Consolidated		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More			2005
	incm tax expns				
5	Frqn curr incm tax expense				
6	Frqn deferred incm tax expns				
7	Frqn w/hld tax				
8	Interest expns	21,363,522	71,196		21,434,718
9	Stock opt expns			6,214,608	6,214,608
10	Oth equ comp				
11	Meals Entrtmnt	2,683,589		(1,524,280)	1,159,309
12	Fines penalties	5,204		(5,204)	
13	Judgements				
14	Parachute pymnt				
15	Comp sec 162m				
16	Pension profit-sh	2,227,414			2,227,414
17	Oth post-retmmt				
18	Deferred comp				
19	Charitable contri- bution cash tang	73,362		75,407	148,769
20	Charitable contri- bution intang prop				
21	Charitable con- tribution limitita				
22	Domestic prod				
23	CY acquis or reorg inv banking				
24	CY acquis or reorg legal/acct				
25	CY acquis oth costs				
26	Amort of gdwill				
27	Amort of acquis				
28	Other amortizat	971,988	1,445,968		2,417,956
29	Sec 198 environ				
30	Depletion				
31	Depreciation	1,651,217	5,317		1,656,534
32	Bad debt expns	433,028	(54,260)		378,768
33	Corp-own life ins				
34	Purch vs lease				
35	Other expns/ded	58,867,541	(11,144,414)		47,723,127
36	Total expense/ deduction items	109,192,583	(9,009,599)	(11,095,257)	89,087,727
					See Attachment 16

Form Schedule M-3 (1120) Test 2 Hide 'N Such, Inc.		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More			2005	
Name: Hide 'N Such, Inc.						
EIN: 11-0000002						
Part I Financial Information and Net Income (Loss) Reconciliation						
	Line Description	Line Amount / Information			Write-in / Literal / Attachments	
1a	Filed SEC F10-K income stmt?					
1b	Certified audit income stmt?					
1c	Income stmt for period?					
2a	Income statement period					
2b	Income statement restated?					
2c	Income stmt restated for 5 prds?					
3a	Voting stock publicly traded?					
3b	Symbol of pub trd'd stock					
3c	9-digit CUSIP of pub trd'd stk					
4	Worldwide consol net incm					
5a	Net income nonincludible frgn					
5b	Net loss nonincludible frgn					
6a	Net income nonincludible US					
6b	Net loss nonincludible US					
7a	Net income nonincludible Oth					
7b	Net loss nonincludible Oth					
8	Adj to eliminations of transact					
9	Adj to reconcile incm stmt					
10	Other adj to reconcile					
11	Net income (loss) per stmt					
Schedule M-3 (Form 1120) 2005 Page 2						
Name: Hide 'N Such, Inc.						
EIN: 11-0000002						
Consolidated Return checkbox				Checked		
Name of Subsidiary: Hide 'N Such, Inc.						
EIN: 11-0000002						
Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return						
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Incm (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F, QEF		2,304,041		2,304,041	
4	Sec 78 grossup					
5	Gross frgn dist					
6	Incm (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Incm (loss) US		(59,869)		(59,869)	
10	Incm (loss) frgn					
11	Incm (loss) oth					

Form Schedule M-3 (1120) Test 2 Hide 'N Such, Inc.		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2005
	pass-thru entity					
12	Reportable transact items					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
13	Interest incm	1,221,456			1,221,456	
14	Total accrual to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold	(256,751,409)	(9,161,241)		(265,912,650)	
18	Sale vs lease					
19	Sec 481(a) adj					
20	Unearned/ de- ferred revenue					
21	Inc m recogn					
22	Org issue disc					
23a	Inc m stmt gain/ loss on sale	(43,256)		43,256		
23b	Gross cap gain		207,765		207,765	
23c	Gross cap loss					
23d	Net gain/loss		528,161		528,161	
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
26	Oth inc m (loss)	977,052	(3,206,156)		(2,229,104)	See Attachment 17
27	Tot inc m (loss)	(254,596,157)	(9,387,299)	43,256	(263,940,200)	
28	Tot expns/ded	(85,001,618)	(1,678,423)	3,046,579	(83,633,462)	
29	Oth inc m (loss) w/ no diff	380,985,705			380,985,705	
30	Reconciliation tot	41,387,930	(11,065,722)	3,089,835	33,412,043	
Name: Hide 'N Such, Inc.						
EIN: 11-0000002						
Consolidated Return checkbox				<input checked="" type="checkbox"/>		
Name of Subsidiary: Hide 'N Such, Inc.						
EIN: 11-0000002						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
1	US curr inc m tax expense	8,117,700		(8,117,700)		
2	US defer inc m tax expns	(73,776)		73,776		
3	State local curr inc m tax expns	4,351,535	(176,713)		4,174,822	
4	State local defer inc m tax expns					

Form Schedule M-3 (1120) Test 2 Hide 'N Such, Inc.		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2005
5	Frgn curr incm tax expense					
6	Frgn deferred incm tax expns					
7	Frgn w/hld tax					
8	Interest expns	21,342,118	71,196		21,413,314	
9	Stock opt expns			6,214,608	6,214,608	
10	Oth equ comp					
11	Meals Entrtmnt	2,362,058		(1,257,819)	1,104,239	
12	Fines penalties	5,204		(5,204)		
13	Judgements					
14	Parachute pymnt					
15	Comp sec 162m					
16	Pension profit-sh	2,006,997			2,006,997	
17	Oth post-retrmnt					
18	Deferred comp					
19	Charitable contri- bution cash tang	71,593		45,760	117,353	
20	Charitable contri- bution intang prop					
21	Charitable con- tribution limitita					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis oth costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	519,407	1,563,199		2,082,606	
29	Sec 198 environ					
30	Depletion					
31	Depreciation	1,469,944			1,469,944	
32	Bad debt expns	334,250	39,799		374,049	
33	Corp-own life ins					
34	Purch vs lease					
35	Other expns/ded	44,494,588	180,942		44,675,530	See Attachment 18
36	Total expense/ deduction items	85,001,618	1,678,423	(3,046,579)	83,633,462	

Form Schedule M-3 (1120) Test 2 Acme Foods		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More			2005	
Name: Hide N' Seek Foods Inc.						
EIN: 11-0000002						
Part I Financial Information and Net Income (Loss) Reconciliation						
	Line Description	Line Amount / Information			Write-in / Literal / Attachments	
1a	Filed SEC F10-K income stmt?					
1b	Certified audit income stmt?					
1c	Income stmt for period?					
2a	Income statement period					
2b	Income statement restated?					
2c	Income stmt restated for 5 prds?					
3a	Voting stock publicly traded?					
3b	Symbol of pub trd'd stock					
3c	9-digit CUSIP of pub trd'd stk					
4	Worldwide consol net incm					
5a	Net income nonincludible frgn					
5b	Net loss nonincludible frgn					
6a	Net income nonincludible US					
6b	Net loss nonincludible US					
7a	Net income nonincludible Oth					
7b	Net loss nonincludible Oth					
8	Adj to eliminations of transact					
9	Adj to reconcile incm stmt					
10	Other adj to reconcile					
11	Net income (loss) per stmt					
Schedule M-3 (Form 1120) 2005 Page 2						
Name: Hide N' Seek Foods Inc.						
EIN: 11-0000002						
Consolidated Return checkbox				Checked		
Name of Subsidiary: Acme Foods Inc.						
EIN: 11-0000013						
Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return						
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Incm (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F, QEF					
4	Sec 78 grossup					
5	Gross frgn dist					
6	Incm (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Incm (loss) US	59,338,000	(8,920,870)		50,417,130	
10	Incm (loss) frgn					
11	Incm (loss) oth					

Form Schedule M-3 (1120) Test 2 Acme Foods		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2005
	pass-thru entity					
12	Reportable transact items					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
13	Interest incm	475,203	1,413,000		1,888,203	
14	Total accrual to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold	(20,935,016)	(277,366)		(21,212,382)	
18	Sale vs lease					
19	Sec 481(a) adj					
20	Unearned/ de- ferred revenue					
21	Inc m recogn					
22	Org issue disc					
23a	Inc m stmt gain/ loss on sale	1,195		(1,195)		
23b	Gross cap gain		(18,570)		(18,570)	
23c	Gross cap loss					
23d	Net gain/loss					
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
26	Oth inc m (loss)	725,904	(818,268)		(92,364)	See Attachment 19
27	Tot inc m (loss)	39,605,286	(8,622,074)	(1,195)	30,982,017	
28	Tot expns/ded	(27,463,106)	14,595,676	7,494,468	(5,372,962)	
29	Oth inc m (loss) w/ no diff	24,046,247			24,046,247	
30	Reconciliation tot	36,188,427	5,973,602	7,493,273	49,655,302	
Name: Hide N' Seek Foods Inc.						
EIN: 11-0000002						
Consolidated Return checkbox				Checked		
Name of Subsidiary: Acme Foods Inc.						
EIN: 11-0000013						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
1	US curr inc m tax expense	7,381,168		(7,381,168)		
2	US defer inc m tax expns	(67,082)		67,082		
3	State local curr inc m tax expns	708,395	843,307		1,551,702	
4	State local defer					

Form Schedule M-3 (1120) Test 2 Acme Foods		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More			2005
	incm tax expns				
5	Frqn curr incm tax expense				
6	Frqn deferred incm tax expns				
7	Frqn w/hld tax				
8	Interest expns	19,262		19,262	
9	Stock opt expns				
10	Oth equ comp				
11	Meals Entrtmnt	246,816	(194,215)	52,301	
12	Fines penalties				
13	Judgements				
14	Parachute pymnt				
15	Comp sec 162m				
16	Pension profit-sh	220,417		220,417	
17	Oth post-retrmnt				
18	Deferred comp				
19	Charitable contri- bution cash tang	1,981	13,833	15,814	
20	Charitable contri- bution intang prop				
21	Charitable con- tribution limitita				
22	Domestic prod				
23	CY acquis or reorg inv banking				
24	CY acquis or reorg legal/acct				
25	CY acquis oth costs				
26	Amort of gdwill				
27	Amort of acquis				
28	Other amortizat	460,869	(125,519)	335,350	
29	Sec 198 environ				
30	Depletion				
31	Depreciation	178,987		178,987	
32	Bad debt expns	98,778	(94,059)	4,719	
33	Corp-own life ins				
34	Purch vs lease				
35	Other expns/ded	18,213,515	(15,219,405)	2,994,110	See Attachment 20
36	Total expense/ deduction items	27,463,106	(14,595,676)	(7,494,468)	5,372,962

Form Schedule M-3 (1120) Test 2 Greek Playhouse	Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More	2005
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Name: **Hide 'N Such, Inc.**

EIN: **11-0000002**

Part I Financial Information and Net Income (Loss) Reconciliation

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1a	Filed SEC F10-K income stmt?		
1b	Certified audit income stmt?		
1c	Income stmt for period?		
2a	Income statement period		
2b	Income statement restated?		
2c	Income stmt restated for 5 prds?		
3a	Voting stock publicly traded?		
3b	Symbol of pub trd'd stock		
3c	9-digit CUSIP of pub trd'd stk		
4	Worldwide consol net incm		
5a	Net income nonincludible frgn		
5b	Net loss nonincludible frgn		
6a	Net income nonincludible US		
6b	Net loss fronincludible US		
7a	Net income nonincludible Oth		
7b	Net loss nonincludible Oth		
8	Adj to eliminations of transact		
9	Adj to reconcile incm stmt		
10	Other adj to reconcile		
11	Net income (loss) per stmt		

Schedule M-3 (Form 1120) 2005 Page 2

Name: **Hide 'N Such, Inc.**

EIN: **11-0000002**

Consolidated Return checkbox **Checked**

Name of Subsidiary: **Greek Playhouse**

EIN: **11-0000012**

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

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Incm (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F, QEF					
4	Sec 78 grossup					
5	Gross frgn dist					
6	Incm (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Incm (loss) US		220,747		220,747	
10	Incm (loss) frgn					
11	Incm (loss) oth pass-thru entity					

Form Schedule M-3 (1120) Test 2 Greek Playhouse		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More			2005	
12	Reportable transact items					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
13	Interest incm	(664,423)	664,423			
14	Total accrual to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold	(315,431)			(315,431)	
18	Sale vs lease					
19	Sec 481(a) adj					
20	Unearned/ de- ferred revenue					
21	Inc m recogn					
22	Org issue disc					
23a	Inc m stmt gain/ loss on sale	2,147		(2,147)		
23b	Gross cap gain					
23c	Gross cap loss					
23d	Net gain/loss		2,147		2,147	
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
26	Oth inc m (loss)	7,844	(7,844)			See Attachment 21
27	Tot inc m (loss)	(969,863)	879,473	(2,147)	(92,537)	
28	Tot expns/ded	3,272,141	(3,907,654)	554,210	(81,303)	
29	Oth inc m (loss) w/ no diff	296,071			296,071	
30	Reconciliation tot	2,598,349	(3,028,181)	552,063	122,231	
Name: Hide 'N Such, Inc.						
EIN: 11-0000002						
Consolidated Return checkbox			<input checked="" type="checkbox"/>			
Name of Subsidiary: Greek Playhouse						
EIN: 11-0000012						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
1	US curr inc m tax expense	502,343		(502,343)		
2	US defer inc m tax expns	(4,565)		4565		
3	State local curr inc m tax expns					
4	State local defer inc m tax expns					

Form Schedule M-3 (1120) Test 2 Greek Playhouse		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More			2005
5	Frgn curr incm tax expense				
6	Frgn deferred incm tax expns				
7	Frgn w/hld tax				
8	Interest expns	2,142		2,142	
9	Stock opt expns				
10	Oth equ comp				
11	Meals Entrtmnt	74,715		(72,246)	2,469
12	Fines penalties				
13	Judgements				
14	Parachute pymnt				
15	Comp sec 162m				
16	Pension profit-sh				
17	Oth post-retrmnt				
18	Deferred comp				
19	Charitable contri- bution cash tang	(212)		15,814	15,602
20	Charitable contri- bution intang prop				
21	Charitable contri- bution limitita				
22	Domestic prod				
23	CY acquis or reorg inv banking				
24	CY acquis or reorg legal/acct				
25	CY acquis oth costs				
26	Amort of gdwill				
27	Amort of acquis				
28	Other amortizat	(8,288)	8,288		
29	Sec 198 environ				
30	Depletion				
31	Depreciation	2,286	5,317		7,603
32	Bad debt expns				
33	Corp-own life ins				
34	Purch vs lease				
35	Other expns/ded	(3,840,562)	3,894,049		53,487
36	Total expense/ deduction items	(3,272,141)	3,907,654	(554,210)	81,303
					See Attachment 22

Form 1122 Test 2		Authorization and Consent of Subsidiary Corporation To Be Included in a Consolidated Income Tax Return		2005
For the calendar year 2005 , or other tax year beginning _____, 20 and ending _____, 20				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
	Name	The Greek Playhouse		
	EIN	11-0000012		
	Number, street, and room or suite no.	60 Any Street		
	City or town, state, and ZIP code	Anytown, TX 78621		
	Name of parent corporation	Hide 'N Such, Inc.		
	EIN	11-0000002		
	Signature of subsidiary officer			
	Date			
	Title	Assistant Treasurer		

Form 4562 Test 2 (consolidated)		Depreciation and Amortization		2005				
Name: Hide 'N Such, Inc.								
Business or Activity: Food Manufacturing								
EIN: 11-0000002								
	Line Description		Line Amount		Write-in / Literal / Attachments			
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation		0					
5	Dollar limitation for TY		102,000					
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed		11,055,162					
15	Property subject to sec 168(f)(1) electio							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions		4,538,703					
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a)Classification of property	(b)Month & Year	(c)Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprec deduct	Write-in / Literal / Attachments
19a	3-year property							
19b	5-year property		19,997,007	5	HY	200DB	3,999,401	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							

Form 4562 Test 2 (consolidated)		Depreciation and Amortization				2005	
20b	12-year						
20c	40-year						
Part IV Summary							
21	Listed property						
22	Total				19,593,266		
23	Assets for CY				89,913		
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle avail for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maint written policy prohibits commu?						
38	Maint written policy prohibits pers use						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments

Form 4562 Test 2 (consolidated)		Depreciation and Amortization				2005	
42	Cov not to complete	5/1/04	8,140,250	167	15yr	361,789	
43	Amort of costs before 2004 TY					2,056,167	
44	Total					2,417,956	

Form 4562 Test 2		Depreciation and Amortization		2005				
Hide 'N Such (Parent)								
Name: Hide 'N Such, Inc.								
Business or Activity: Food Manufacturing								
EIN: 11-0000002								
	Line Description		Line Amount	Write-in / Literal / Attachments				
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation		0					
5	Dollar limitation for TY		105,000					
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed		14,048,426					
15	Property subject to sec 168(f)(1) electio							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions		2,009,348					
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a)Classification of property	(b)Month & Year	(c)Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19a	3-year property							
19b	5-year property		17,467,652	5	HY	200DB	1,006,137	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								

Form 4562 Test 2 Hide 'N Such (Parent)		Depreciation and Amortization				2005	
21	Listed property						
22	Total					17,063,911	
23	Assets for CY					68,255	
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle avail for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maint written policy prohibits commu?						
38	Maint written policy prohibits pers use						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	From PTSP Flow Thru					2,082,606	
43	Amort of costs						

Form 4562 Test 2 Hide 'N Such (Parent)		Depreciation and Amortization	2005	
	before 2004 TY			
44	Total		2,082,606	

Form 4562 Test 2 Greek Playhouse		Depreciation and Amortization		2005				
Name: The Greek Playhouse								
Business or Activity: Crop Production								
EIN: 11-0000012								
	Line Description		Line Amount		Write-in / Literal / Attachments			
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation		0					
5	Dollar limitation for TY		105,000					
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec 168(f)(1) electio							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions		4,005					
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a)Classification of property	(b)Month & Year	(c)Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19a	3-year property		10,795	5	HY	200DB	3,598	
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								

Form 4562 Test 2 Greek Playhouse		Depreciation and Amortization				2005	
21	Listed property						
22	Total					7,603	
23	Assets for CY						
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle avail for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maint written policy prohibits commu?						
38	Maint written policy prohibits pers use						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	From PTSP Flow Thru						
43	Amort of costs						

Form 4562 Test 2 Greek Playhouse		Depreciation and Amortization	2005	
	before 2004 TY			
44	Total			

Form 4562 Test 2 Acme Foods		Depreciation and Amortization		2005				
Name: Acme Foods Corp								
Business or Activity: Crop Production								
EIN: 11-0000013								
	Line Description		Line Amount		Write-in / Literal / Attachments			
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation		0					
5	Dollar limitation for TY		105,000					
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec 168(f)(1) electio							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions		1,634,176					
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a)Classification of property	(b)Month & Year	(c)Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property		27,060,250	10	HY	200DB	887,576	
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								

Form 4562 Test 2 Acme Foods		Depreciation and Amortization				2005	
21	Listed property						
22	Total					2,521,752	
23	Assets for CY						
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle avail for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maint written policy prohibits commu?						
38	Maint written policy prohibits pers use						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	From PTSP Flow Thru					335,350	
43	Amort of costs						

Form 4562 Test 2 Acme Foods		Depreciation and Amortization	2005	
	before 2004 TY			
44	Total		335,350	

Form 4797 Test 2 (consolidated)		Sales of Business Property		2005
Name: Hide 'N Such, Inc.				
EIN: 11-0000002				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
1	Gross proceeds from sales or exchange			
Part I Sales or Exchanges of Property Used in a Trade or Business				
2(a)	Description of property	Partnership		
2(b)	Date acquired			
2(c)	Date sold			
2(d)	Gross sales price			
2(e)	Depreciation allowed			
2(f)	Cost or other basis			
2(g)	Gain or (loss)		220,747	
2(a)	Description of property	Equipment		
2(b)	Date acquired		Various	
2(c)	Date sold		Various	
2(d)	Gross sales price		1,290,306	
2(e)	Depreciation allowed		1,323,664	
2(f)	Cost or other basis		2,424,775	
2(g)	Gain or (loss)		189,195	
3	Gain fm F4684			
4	Sec 1231 gain fm F6252			
5	Sec 1231 gain fm F8824			
6	Gain fm casualty or theft			
7	Combine lines 2 to 6		409,942	
8	Nonrecaptured net sec 1231 loss			
9	Subtract line 8 from line 7			
Part II Ordinary Gains and Losses				
10(a)	Description of property			
10(b)	Date acquired			
10(c)	Date sold			
10(d)	Gross sales price			
10(e)	Depreciation allowed			
10(f)	Cost or other basis			
10(g)	Gain or loss			
11	Loss fm line 7			
12	Gain fm line 7			
13	Gain fm line 31		530,308	
14	Net gain F4684			
15	Ordinary gain F6252			
16	Ordinary gain F8824			
17	Combine lines 10 to 16		530,308	
18a	Part of loss F4684			
18b	Redetermined gain or (loss) on line 17			
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255				
19(a)A	Description of property		Equipment	
19(b)A	Date acquired		Various	

Form 4797 Test 2 (consolidated)		Sales of Business Property		2005
19(c)A	Date sold		Various	
20	Gross sales price		710,224	
21	Cost or other basis		3,410,762	
22	Depreciation allowed		3,230,846	
23	Adjusted basis		179,916	
24	Total gain		530,308	
25a	Depreciation allowed		3,230,846	
25b	Smaller of lines 24 and 25a		530,308	
26a	Additional depreciation after 1975			
26b	Applicable %			
26c	Subtract line 26a from line 24			
26d	Additional depreciation after 1969			
26e	Smaller of lines 26c and 26c			
26f	Sec 291 amount			
26g	Add lines 26b,26e and 26f		0	
27a	Soil, water, land			
27b	Line 27 multiplied by applicable %			
27c	Smaller of lines 24 and 27b			
28a	Intangible drilling			
28b	Smaller of lines 24 and 28a			
29a	Applicable % of payment excluded			
29b	Smaller of lines 24 and 29a			
30	Total gain all property		530,308	
31	Add property columns A – D			
32	Subtract line 31 from line 30		530,308	
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)				
33(a)	Sec 179 expense ded – Sec 179			
33(b)	Sec 179 expense ded – Sec 280F(b)			
34(a)	Recomputed deprec – Sec 179			
34(b)	Recomputed deprec-Sec280F(b)			
35(a)	Recapture amount – Sec 179			
35(b)	Recapture amount – Sec 280F(b)			

Form 4797 Test 2 Hide 'N Such, Inc. (Parent)		Sales of Business Property		2005
Name: Hide 'N Such, Inc.				
EIN: 11-0000002				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
1	Gross proceeds from sales or exchange			
Part I Sales or Exchanges of Property Used in a Trade or Business				
2(a)	Description of property	Partnership		
2(b)	Date acquired			
2(c)	Date sold			
2(d)	Gross sales price			
2(e)	Depreciation allowed			
2(f)	Cost or other basis			
2(g)	Gain or (loss)	103,882		
2(a)	Description of property			
2(b)	Date acquired			
2(c)	Date sold			
2(d)	Gross sales price			
2(e)	Depreciation allowed			
2(f)	Cost or other basis			
2(g)	Gain or (loss)			
3	Gain fm F4684			
4	Sec 1231 gain fm F6252			
5	Sec 1231 gain fm F8824			
6	Gain fm casualty or theft			
7	Combine lines 2 to 6	103,882		
8	Nonrecaptured net sec 1231 loss			
9	Subtract line 8 from line 7			
Part II Ordinary Gains and Losses				
10(a)	Description of property			
10(b)	Date acquired			
10(c)	Date sold			
10(d)	Gross sales price			
10(e)	Depreciation allowed			
10(f)	Cost or other basis			
10(g)	Gain or loss			
11	Loss fm line 7			
12	Gain fm line 7			
13	Gain fm line 31	528,161		
14	Net gain F4684			
15	Ordinary gain F6252			
16	Ordinary gain F8824			
17	Combine lines 10 to 16	528,161		
18a	Part of loss F4684			
18b	Redetermined gain or (loss) on line 17			
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255				
19(a)A	Description of property	Equipment		

Form 4797 Test 2 Hide 'N Such, Inc. (Parent)		Sales of Business Property		2005
19(b)A	Date acquired		Various	
19(c)A	Date sold		various	
20	Gross sales price		708,077	
21	Cost or other basis		3,408,615	
22	Depreciation allowed		3,228,699	
23	Adjusted basis		179,916	
24	Total gain		528,161	
25a	Depreciation allowed		3,228,699	
25b	Smaller of lines 24 and 25a		528,161	
26a	Additional depreciation after 1975			
26b	Applicable %			
26c	Subtract line 26a from line 24			
26d	Additional depreciation after 1969			
26e	Smaller of lines 26c and 26c			
26f	Sec 291 amount			
26g	Add lines 26b,26e and 26f			
27a	Soil, water, land			
27b	Line 27 multiplied by applicable %			
27c	Smaller of lines 24 and 27b			
28a	Intangible drilling			
28b	Smaller of lines 24 and 28a			
29a	Applicable % of payment excluded			
29b	Smaller of lines 24 and 29a			
30	Total gain all property		528,161	
31	Add property columns A – D		528,161	
32	Subtract line 31 from line 30		528,161	
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)				
33(a)	Sec 179 expense ded – Sec 179			
33(b)	Sec 179 expense ded – Sec 280F(b)			
34(a)	Recomputed deprc – Sec 179			
34(b)	Recomputed deprc-Sec280F(b)			
35(a)	Recapture amount – Sec 179			
35(b)	Recapture amount – Sec 280F(b)			

Form 4797 Test 2 The Greek Playhouse		Sales of Business Property		2005
Name: The Greek Playhouse				
EIN: 11-0000012				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
1	Gross proceeds from sales or exchange			
Part I Sales or Exchanges of Property Used in a Trade or Business				
2(a)	Description of property	Partnership		
2(b)	Date acquired			
2(c)	Date sold			
2(d)	Gross sales price			
2(e)	Depreciation allowed			
2(f)	Cost or other basis			
2(g)	Gain or (loss)		2,147	
2(a)	Description of property			
2(b)	Date acquired			
2(c)	Date sold			
2(d)	Gross sales price			
2(e)	Depreciation allowed			
2(f)	Cost or other basis			
2(g)	Gain or (loss)			
3	Gain fm F4684			
4	Sec 1231 gain fm F6252			
5	Sec 1231 gain fm F8824			
6	Gain fm casualty or theft			
7	Combine lines 2 to 6		2,147	
8	Nonrecaptured net sec 1231 loss		2,147	
9	Subtract line 8 from line 7		0	
Part II Ordinary Gains and Losses				
10(a)	Description of property			
10(b)	Date acquired			
10(c)	Date sold			
10(d)	Gross sales price			
10(e)	Depreciation allowed			
10(f)	Cost or other basis			
10(g)	Gain or loss			
11	Loss fm line 7			
12	Gain fm line 7		2,147	
13	Gain fm line 31			
14	Net gain F4684			
15	Ordinary gain F6252			
16	Ordinary gain F8824			
17	Combine lines 10 to 16		2,147	
18a	Part of loss F4684			
18b	Redetermined gain or (loss) on line 17			
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255				
19(a)A	Description of property			
19(b)A	Date acquired			

Form 4797 Test 2 The Greek Playhouse		Sales of Business Property		2005
19(c)A	Date sold			
20	Gross sales price			
21	Cost or other basis			
22	Depreciation allowed			
23	Adjusted basis			
24	Total gain			
25a	Depreciation allowed			
25b	Smaller of lines 24 and 25a			
26a	Additional depreciation after 1975			
26b	Applicable %			
26c	Subtract line 26a from line 24			
26d	Additional depreciation after 1969			
26e	Smaller of lines 26c and 26c			
26f	Sec 291 amount			
26g	Add lines 26b,26e and 26f			
27a	Soil, water, land			
27b	Line 27 multiplied by applicable %			
27c	Smaller of lines 24 and 27b			
28a	Intangible drilling			
28b	Smaller of lines 24 and 28a			
29a	Applicable % of payment excluded			
29b	Smaller of lines 24 and 29a			
30	Total gain all property			
31	Add property columns A – D			
32	Subtract line 31 from line 30			
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)				
33(a)	Sec 179 expense ded – Sec 179			
33(b)	Sec 179 expense ded – Sec 280F(b)			
34(a)	Recomputed deprec – Sec 179			
34(b)	Recomputed deprec-Sec280F(b)			
35(a)	Recapture amount – Sec 179			
35(b)	Recapture amount – Sec 280F(b)			

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
Annual Accounting Period beginning 01/01, 2005, ending 12/31, 2005				
Part I Reporting Corporation				
Name and Address: Hide 'N Such Foods, Inc, 32 Any Street, Anytown, TX 73323				
	Line Description	Line Amount / Info	Write-in / Literal	
A	EIN	11-0000002		
B	Category of filer checkboxes	Box 4 and 5 Checked		
C	Total % of frgn corp stock	100		
Filer's tax year beginning 01/01, 2005, ending 12/31, 2005				
D(1)	Name			
D(2)	Address			
D(3)	Identifying Number			
D(4)	Check applicable boxes			
1a	Name/address of foreign corporation	Foreign Corp. #1 64 Any Street, Anytown, Uruguay		
1b	EIN, if any			
1c	Cnty whose laws incorp	Uruguay		
1d	Date of Incorporation	06/05/89		
1e	Principal place of business	Uruguay		
1f	Principal business act code	111900		
1g	Principal business activity	Crop Production		
1h	Functional currency	Uruguayan Peso		
2a	U.S. name, address, EIN			
2b(i)	Taxable income or (loss)			
2b(ii)	U.S. income tax paid			
2c	Frgn corp name, address	None		
2d	Name, add of person w/ bks	Uruguay Accounting Department 64 Any Street Anytown, TX 71232		
Sch A Stock of the Foreign Corporation				
(a)	Desc of each class of stock	Common		
(b)(i)	Beg of annual acct period	5,000		
(b)(ii)	End of annual acct period	5,000		
(a)	Desc of each class of stock			
(b)(i)	Beg of annual acct period			
(b)(ii)	End of annual acct period			
Sch B U.S. Shareholders of Foreign Corporation				
(a)	Name, add, EIN of shrholder	Hide 'N Such Foods, Inc 32 Any Street, Anytown, TX 73323 11-0000002		
(b)	Desc of each class of stock	Common		
(c)	Number shares held at beg	5,000		
(d)	Number shares held at end	5,000		
(e)	Pro rata share of subpart F	100%		
(a)	Name, add, EIN of shrholder			
(b)	Desc of each class of stock			
(c)	Number shares held at beg			

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
(d)	Number shares held at end			
(e)	Pro rata share of subpart F			
Sch C Income Statement				
		Func Curr	US Dollars	
1a	Gross receipt or sales			
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest	30,219,984	3,357,776	
6	Gross,rents,royalties,lic fees			
7	Net gain or (loss)			
8	Other income			
9	Total income	30,219,984	3,357,776	
10	Compensation of officers			
11	Rents, royalties, license fees			
12	Interest			
13	Deprec not deduc elsewhere			
14	Depletion			
15	Taxes			
16	Other deductions	13,040,415	1,448,935	See Attachment 11
17	Total deductions	13,040,415	1,448,935	
18	Net income or (loss)	17,179,569	1,908,841	
19	Extraordinary items & pr pd adj			
20	Provision for incm,war profits			
21	Current year net income (loss)			
Sch E Income, War Profits, and Excess Profits Taxes Paid or Accrued				
1(a)	Country or U.S. possession			
1(b)	Amount of tax in frgn currency			
1(c)	Amount of tax conver rate			
1(d)	Amount of tax in U.S. dollars			
2(a)	Country or U.S. possession			
2(b)	Amount of tax in frgn currency			
2(c)	Amount of tax conver rate			
2(d)	Amount of tax in U.S. dollars			
8	Total			
Sch F Balance Sheet				
	Assets	(a) Beginning of annual acct period	(b) End of annual acct period	
1	Cash	650,000	2,299,236	
2a	Trade notes and accts recvble		460,000	
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets			
5	Loan to shareholders			
6	Investment in subsidiaries			
7	Other investments			
8a	Bldgs & other deprec assets			
8b	Less accumulated deprec			

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
9a	Depletable assets			
9b	Less accumulated deprec			
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			
11c	Intangible assets-Patents,etc			
11d	Intangible assets-Less accum			
12	Other assets	17,793,000	17,793,000	See Attachment 12
13	Total assets	18,443,000	20,552,236	
Liabilities				
14	Accounts payable	0	200,395	
15	Other current liabilities			
16	Loans fm shareholders			
17	Other liabilities			
18a	Capital stock – Preferred			
18b	Capital stock – Common	17,650,000	17,650,000	
19	Paid-in or capital surplus			
20	Retained earnings	793,000	2,701,841	
21	Less cost of treasury stock			
22	Total liabilities & shrhldr equi	18,443,000	20,552,236	
Sch G Other Information				
	Line Description	Line Amount / Info	Write-in / Literal	
1	Frgn corp owned > 10% int chckbx	No		
2	Frgn corp owned int in stock chckbx	No		
3	Frgn corp owned frgn entities disre	No		
Sch H Current Earnings and Profits				
1	Current year net income	17,179,569		
		Net Additions	Net Subtractions	Write-in / Literal
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allw			
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes			
2h	Other			
3	Total net additions			
4	Total net subtraction			
5a	Current earnings & profits	17,179,569		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	17,179,569		
5d	Current E&P in U.S. dollars	1,908,841		
Sch I Summary of Shareholder's Income				
	Line Description	Line Amount / Info	Write-in / Literal	
1	Subpart F income	1,908,841		
2	Earnings invested in US prop			

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations	2005
3	Prev exclud subpart F incm		
4	Prev exclud export trade incm		
5	Factoring income		
6	Total of lines 1 through 5	1,908,841	
7	Dividends received		
8	Exchange gain or (loss)		
	Incm of frgn corp blk'd chckbx	No	
	Frgn corp incmn unblk'd chckbx	No	

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
	Name of person filing Form 5471	Hide 'N Such, Inc.	
	Identifying number	11-0000002	
	Name of foreign corporation	Foreign Corporation #1	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings	7,137,000	
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed		
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property		
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive		
1(c)(iii)	Balance Beginning of Yr – Subpart F Income	7,137,000	
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P	14,274,000	
2a(a)	CY E&P – Post 1986 Undist Earn	17,179,569	
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings		
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings	24,316,569	
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed		
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings	24,316,569	
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed		
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property		
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive		
4(c)(iii)	Sec 951(a), 959(c) – Subpart F Income	24,316,569	
5a(c)(i)	Actual dist nonpreviously taxed – Earnings Invested US Property		
5a(c)(ii)	Actual dist nonpreviously taxed – Earnings Invested Excess Passive		
5a(c)(iii)	Actual dist nonpreviously taxed – Subpart F Income		
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings		
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed		
6a(c)(i)	Balance of previously taxed E&P – Earnings Invested US Property		
6a(c)(ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive		
6a(c)	Balance of previously taxed E&P –	31,453,569	

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
(iii)	Subpart F Income		
6b(a)	Balance of E&P not prev taxed – Post-1986 Undistributed Earnings		
6b(b)	Balance of E&P not prev taxed – Pre-1987 E&P Not Previous Taxed		
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings		
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed		
7(c)(i)	Balance At end of Yr – Earnings Invested US Property		
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive		
7(c)(iii)	Balance At end of Yr – Subpart F Income		31,453,569
7(d)	Balance At end of Yr – Total Sec 964(a) E&P		31,453,569

Schedule M (5471) Test 2		Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons				TY 2005
Name of person filing Form 5471: Hide 'N Such Foods, Inc.						
Identifying number: 11-0000002						
Name of foreign corporation: Foreign Corporation #1						
Relevant functional currency and exchange rate used throughout this schedule: US 0.1111						
	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any dom corp or partnership	(d) Any other foreign corp	(e) 10% or more (other than U.S. person)	(f) 10% or more corp controlling frgn corp
1	Sales of stock in trade					
2	Sales of prop rights					
3	Compensation rec'd					
4	Commissions received					
5	Rents, royalties, & lic					
6	Dividends received					
7	Interest received					
8	Premiums received					
9	Add lines 1 through 8					
10	Purchases of stock					
11	Purch of tangible prop					
12	Purch of prop rights					
13	Compensation paid	1,448,935				
14	Commissions paid					
15	Rents, royalties, & lic					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 thru 17	1,448,935				
19	Amounts borrowed					
20	Amounts loaned					

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
Annual Accounting Period beginning 01/01, 2005, ending 12/31, 2005				
Part I Reporting Corporation				
Name and Address: Hide 'N Such Foods, Inc, 32 Any Street, Anytown, TX 73323				
	Line Description	Line Amount / Info	Write-in / Literal	
A	EIN	11-0000002		
B	Category of filer checkboxes	Box 4 and 5 Checked		
C	Total % of frgn corp stock	100		
Filer's tax year beginning 01/01, 2005, ending 12/31, 2005				
D(1)	Name			
D(2)	Address			
D(3)	Identifying Number			
D(4)	Check applicable boxes			
1a	Name/address of frgn corp	Foreign Corp. #2 65 Any Street, Anytown, Uruguay		
1b	EIN, if any			
1c	Cnty whose laws incorp	United Kingdom		
1d	Date of Incorporation	05/13/73		
1e	Principal place of business	United Kingdom		
1f	Principal business act code	522110		
1g	Principal business activity	Financing		
1h	Functional currency	British Pound		
2a	U.S. name, address, EIN			
2b(i)	Taxable income or (loss)			
2b(ii)	U.S. income tax paid			
2c	Frgn corp name, address			
2d	Name, add of person w/ bks			
Sch A Stock of the Foreign Corporation				
(a)	Desc of each class of stock	Common		
(b)(i)	Beg of annual acct period	1000		
(b)(ii)	End of annual acct period	1000		
(a)	Desc of each class of stock	Common		
(b)(i)	Beg of annual acct period	24,998,400		
(b)(ii)	End of annual acct period	24,998,400		
Sch B U.S. Shareholders of Foreign Corporation				
(a)	Name, add, EIN of shrholder	Hide 'N Such Foods, Inc 32 Any Street, Anytown, TX 73323 11-0000002		
(b)	Desc of each class of stock	Common		
(c)	Number shares held at beg	1000		
(d)	Number shares held at end	1000		
(b)	Desc of each class of stock	Common		
(c)	Number shares held at beg	24,998,400		
(d)	Number shares held at end	24,998,400		
(e)	Pro rata share of subpart F	100%		
Sch C Income Statement				
		Func Curr	US Dollars	
1a	Gross receipt or sales			

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest	2,766,400	395,200	
6	Gross,rents,royalties,lic fees			
7	Net gain or (loss)			
8	Other income			
9	Total income	2,766,400	395,200	
10	Compensation of officers			
11	Rents, royalties, license fees			
12	Interest			
13	Deprec not deduc elsewhere			
14	Depletion			
15	Taxes			
16	Other deductions			
17	Total deductions			
18	Net income or (loss)	2,766,400	395,200	
19	Extraordinary items & pr pd adj			
20	Provision for incrm,war profits			
21	Current year net income (loss)	2,766,400	395,200	
Sch E Income, War Profits, and Excess Profits Taxes Paid or Accrued				
1(a)	Country or U.S. possession			
1(b)	Amount of tax in frgn currency			
1(c)	Amount of tax conver rate			
1(d)	Amount of tax in U.S. dollars			
2(a)	Country or U.S. possession			
2(b)	Amount of tax in frgn currency			
2(c)	Amount of tax conver rate			
2(d)	Amount of tax in U.S. dollars			
8	Total			
Sch F Balance Sheet				
	Assets	(a) Beginning of annual acct period	(b) End of annual acct period	
1	Cash		395,200	
2a	Trade notes and accts recvble			
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets			
5	Loan to shareholders			
6	Investment in subsidiaries			
7	Other investments			
8a	Bldgs & other deprec assets			
8b	Less accumulated deprec			
9a	Depletable assets			
9b	Less accumulated deprec			
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
11c	Intangible assets-Patents,etc			
11d	Intangible assets-Less accum			
12	Other assets	4,000,000	4,000,000	See Attachment 13
13	Total assets	4,000,000	4,395,200	
Liabilities				
14	Accounts payable	195,846	195,846	
15	Other current liabilities			
16	Loans fm shareholders			
17	Other liabilities			
18a	Capital stock – Preferred			
18b	Capital stock – Common	2,500,156	2,500,156	
19	Paid-in or capital surplus			
20	Retained earnings	1,303,998	1,699,198	
21	Less cost of treasury stock			
22	Total liabilities & shrhldr equi	4,000,000	4,395,200	
Sch G Other Information				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
1	Frgn corp owned > 10% int chckbx	No		
2	Frgn corp owned int in stock chckbx	No		
3	Frgn corp owned frgn entities disre	No		
Sch H Current Earnings and Profits				
1	Current year net income	2,766,400		
		Net Additions	Net Subtractions	Write-in / Literal
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allw			
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes			
2h	Other			
3	Total net additions			
4	Total net subtraction			
5a	Current earnings & profits		2,766,400	
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b		2,766,400	
5d	Current E&P in U.S. dollars		395,200	
Sch I Summary of Shareholder's Income				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
1	Subpart F income	395,200		
2	Earnings invested in US prop			
3	Prev exclud subpart F incm			
4	Prev exclud export trade incm			
5	Factoring income			
6	Total of lines 1 through 5	395,200		
7	Dividends received			

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
8	Exchange gain or (loss)			
	Incm of frgn corp blk'd chckbx		No	
	Frgn corp incmn unblk'd chckbx		No	

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
	Name of person filing Form 5471	Hide 'N Such, Inc.	
	Identifying number	11-0000002	
	Name of foreign corporation	Foreign Corporation #2	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings	9,127,986	
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed		
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property		
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive		
1(c)(iii)	Balance Beginning of Yr – Subpart F Income		
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P	9,127,986	
2a(a)	CY E&P – Post 1986 Undist Earn	2,766,400	
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings		
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings	11,894,386	
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed		
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings	2,766,400	
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed		
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property		
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive		
4(c)(iii)	Sec 951(a), 959(c) – Subpart F Income	2,766,400	
5a(c)(i)	Actual dist nonpreviously taxed – Earnings Invested US Property		
5a(c)(ii)	Actual dist nonpreviously taxed – Earnings Invested Excess Passive		
5a(c)(iii)	Actual dist nonpreviously taxed – Subpart F Income		
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings		
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed		
6a(c)(i)	Balance of previously taxed E&P – Earnings Invested US Property		
6a(c)(ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive		
6a(c)	Balance of previously taxed E&P –	2,766,400	

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
(iii)	Subpart F Income		
6b(a)	Balance of E&P not prev taxed – Post-1986 Undistributed Earnings	9,127,986	
6b(b)	Balance of E&P not prev taxed – Pre-1987 E&P Not Previous Taxed		
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings	9,127,986	
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed		
7(c)(i)	Balance At end of Yr – Earnings Invested US Property		
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive		
7(c)(iii)	Balance At end of Yr – Subpart F Income	2,766,400	
7(d)	Balance At end of Yr – Total Sec 964(a) E&P	11,894,386	

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
Annual Accounting Period beginning 01/01 , 2005, ending 12/31 , 2005				
Part I Reporting Corporation				
Name and Address: Hide 'N Such, Inc., 32 Any Street, Anytown, TX 73323				
	Line Description	Line Amount / Info	Write-in / Literal	
A	EIN	11-0000002		
B	Category of filer checkboxes	Box 3, 4 and 5 Checked	Attachment 23	
C	Total % of frgn corp stock	100		
Filer's tax year beginning 01/01 , 2005, ending 12/31 , 2005				
D(1)	Name			
D(2)	Address			
D(3)	Identifying Number			
D(4)	Check applicable boxes			
1a	Name/address of frgn corp	Foreign Corp. #3 66 Any Street, Anytown, Uruguay		
1b	EIN, if any			
1c	Cnty whose laws incorp	Canada		
1d	Date of Incorporation	9/30/2004		
1e	Principal place of business	Canada		
1f	Principal business act code	522110		
1g	Principal business activity	Financing		
1h	Functional currency	Canadian Dollar		
2a	U.S. name, address, EIN			
2b(i)	Taxable income or (loss)			
2b(ii)	U.S. income tax paid			
2c	Frgn corp name, address			
2d	Name, add of person w/ bks			
Sch A Stock of the Foreign Corporation				
(a)	Desc of each class of stock	Common		
(b)(i)	Beg of annual acct period	0		
(b)(ii)	End of annual acct period	1,000		
Sch B U.S. Shareholders of Foreign Corporation				
(a)	Name, add, EIN of shrholder	Hide 'N Such Foods, Inc 32 Any Street, Anytown, TX 73323 11-0000002		
(b)	Desc of each class of stock	Common		
(c)	Number shares held at beg	0		
(d)	Number shares held at end	640		
(e)	Pro rata share of subpart F	64%		
(a)	Name, add, EIN of shrholder	Shareholder Company #1 67 Anystreet Anytown, TX 73323 11-0000048		
(b)	Desc of each class of stock	Common		
(c)	Number shares held at beg	0		
(d)	Number shares held at end	360		
(e)	Pro rata share of subpart F	36%		
Sch C Income Statement				

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
		Func Curr	US Dollars	
1a	Gross receipt or sales			
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest			
6	Gross,rents,royalties,lic fees			
7	Net gain or (loss)			
8	Other income			
9	Total income			
10	Compensation of officers	114,663	80,264	
11	Rents, royalties, license fees	35,714	25,000	
12	Interest			
13	Deprec not deduc elsewhere			
14	Depletion			
15	Taxes			
16	Other deductions			
17	Total deductions	150,377	105,264	
18	Net income or (loss)	(150,377)	(105,264)	
19	Extraordinary items & pr pd adj			
20	Provision for incm,war profits			
21	Current year net income (loss)	(150,377)	(105,264)	
Sch E Income, War Profits, and Excess Profits Taxes Paid or Accrued				
1(a)	Country or U.S. possession			
1(b)	Amount of tax in frgn currency			
1(c)	Amount of tax conver rate			
1(d)	Amount of tax in U.S. dollars			
2(a)	Country or U.S. possession			
2(b)	Amount of tax in frgn currency			
2(c)	Amount of tax conver rate			
2(d)	Amount of tax in U.S. dollars			
8	Total			
Sch F Balance Sheet				
	Assets	(a) Beginning of annual acct period	(b) End of annual acct period	
1	Cash		498	
2a	Trade notes and accts recvble			
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets			
5	Loan to shareholders			
6	Investment in subsidiaries			
7	Other investments			
8a	Bldgs & other deprec assets			
8b	Less accumulated deprec			
9a	Depletable assets			
9b	Less accumulated deprec			

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			
11c	Intangible assets-Patents,etc			
11d	Intangible assets-Less accum			
12	Other assets			
13	Total assets		498	
Liabilities				
14	Accounts payable		297	
15	Other current liabilities			
16	Loans fm shareholders		105,165	
17	Other liabilities			
18a	Capital stock – Preferred			
18b	Capital stock – Common		300	
19	Paid-in or capital surplus			
20	Retained earnings			
21	Less cost of treasury stock		(105,264)	
22	Total liabilities & shrhldr equi		498	
Sch G Other Information				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
1	Frgn corp owned > 10% int chckbx	No		
2	Frgn corp owned int in stock chckbx	No		
3	Frgn corp owned frgn entities disre	No		
Sch H Current Earnings and Profits				
1	Current year net income	(150,377)		
		Net Additions	Net Subtractions	Write-in / Literal
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allw			
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes			
2h	Other			
3	Total net additions			
4	Total net subtraction			
5a	Current earnings & profits	(150,377)		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	(150,377)		
5d	Current E&P in U.S. dollars	(150,377)		
Sch I Summary of Shareholder's Income				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
1	Subpart F income			
2	Earnings invested in US prop			
3	Prev exclud subpart F incm			
4	Prev exclud export trade incm			

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
5	Factoring income			
6	Total of lines 1 through 5			
7	Dividends received			
8	Exchange gain or (loss)			
	Incm of frgn corp blk'd chckbx		No	
	Frgn corp incmn unblk'd chckbx		No	

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
	Name of person filing Form 5471	Hide 'N Such, Inc.	
	Identifying number	11-0000002	
	Name of foreign corporation	Foreign Corporation #3	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings		
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed		
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property		
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive		
1(c)(iii)	Balance Beginning of Yr – Subpart F Income		
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P		
2a(a)	CY E&P – Post 1986 Undist Earn		
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings	150,377	
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings	(150,377)	
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed		
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings		
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed		
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property		
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive		
4(c)(iii)	Sec 951(a), 959(c) – Subpart F Income		
5a(c)(i)	Actual dist nonpreviously taxed – Earnings Invested US Property		
5a(c)(ii)	Actual dist nonpreviously taxed – Earnings Invested Excess Passive		
5a(c)(iii)	Actual dist nonpreviously taxed – Subpart F Income		
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings		
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed		
6a(c)(i)	Balance of previously taxed E&P – Earnings Invested US Property		
6a(c)(ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive		
6a(c)	Balance of previously taxed E&P –		

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
(iii)	Subpart F Income		
6b(a)	Balance of E&P not prev taxed – Post-1986 Undistributed Earnings		(150,377)
6b(b)	Balance of E&P not prev taxed – Pre-1987 E&P Not Previous Taxed		
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings		(150,377)
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed		
7(c)(i)	Balance At end of Yr – Earnings Invested US Property		
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive		
7(c)(iii)	Balance At end of Yr – Subpart F Income		
7(d)	Balance At end of Yr – Total Sec 964(a) E&P		(150,377)

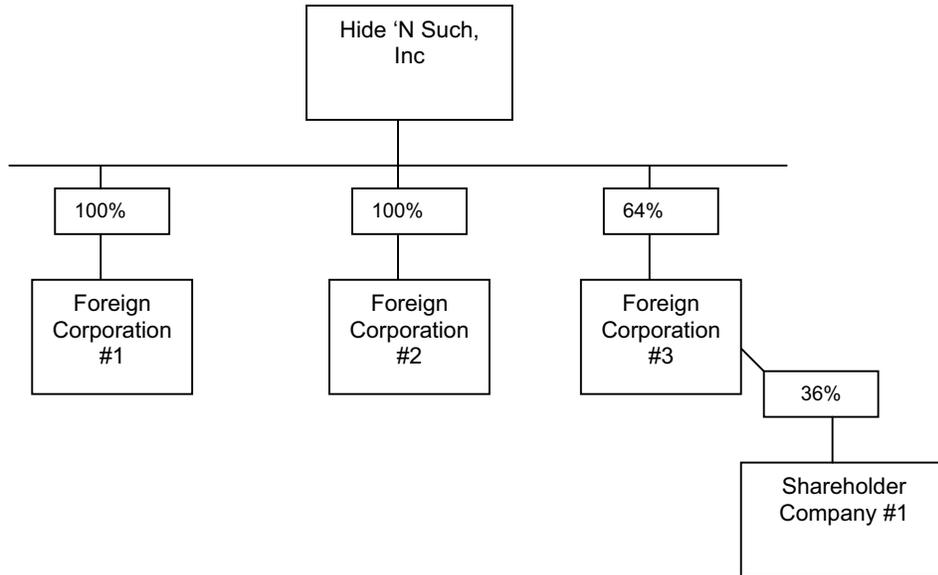
Schedule M (5471) Test 2		Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons				TY 2005
Name of person filing Form 5471: Hide 'N Such, Inc.						
Identifying number: 11-0000002						
Name of foreign corporation: Foreign Corporation #3						
Relevant functional currency and exchange rate used throughout this schedule: US 0.7000						
	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any dom corp or partnership	(d) Any other foreign corp	(e) 10% or more (other than U.S. person)	(f) 10% or more corp controlling frgn corp
1	Sales of stock in trade					
2	Sales of prop rights					
3	Compensation rec'd					
4	Commissions received					
5	Rents, royalties, & lic					
6	Dividends received					
7	Interest received					
8	Premiums received					
9	Add lines 1 through 8					
10	Purchases of stock					
11	Purch of tangible prop					
12	Purch of prop rights					
13	Compensation paid					
14	Commissions paid					
15	Rents, royalties, & lic					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 thru 17					
19	Amounts borrowed	105,165				
20	Amounts loaned					

Sch O (F5471) Test 2		Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock	
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
	Name of person filing: Hide 'N Such, Inc.		
	EIN	11-0000002	
	Name of foreign corporation	Foreign Corporation #3	
Part I To Be Completed by U.S. Officers and Directors			
(a)	Name of shareholder		
(b)	Address of shareholder		
(c)	Identifying number		
(d)	Date of original 10% acquisition		
(e)	Date of additional 10% acquisition		
Part II Sec A - To Be Completed by U.S. Shareholders			
(a)	Name, address, ID number	Hide 'N Such, Inc. 32 Any Street Anytown, TX 71232 11-0000002	
(b)(1)	Type of return	1120	
(b)(2)	Date return filed	09/15/2005	
(b)(3)	IRS Center where filed	OSPC	
(c)	Date shareholder last filed		
Part II Sec B - U.S. Persons Who Are Officers or Directors of the Foreign Corporation			
(a)	Name of officer or director		
(b)	Address		
(c)	Social security number		
(d)	Officer or Director checkbox		
Part II Sec C - Acquisition of Stock			
(a)	Name of shareholder(s)	Hide 'N Such, Inc.	
(b)	Class of stock acquired	Common	
(c)	Date of acquisition	10/16/2005	
(d)	Method of acquisition	Stock Purchase	
(e)(1)	Number share acquired - Directly	640	
(e)(2)	Number share acquired -Indirectly		
(e)(3)	Number share acquired -Constrvly		
(f)	Amount paid or value given	192	
(g)	Name, address of person fm whom shares acquired	Sue Doe, 68 Any Street, Anytown, TX 71232	
Part II Sec D - Disposition of Stock			
(a)	Name of shareholder(s)		
(b)	Class of stock		
(c)	Date of disposition		
(d)	Method of disposition		
(e)(1)	Num share disposed-Directly		
(e)(2)	Num share disposed-Indirectly		
(e)(3)	Num share disposed-Constrly		
(f)	Amount received		
(g)	Name, address of person to whom disposition made		

Sch O (F5471) Test 2		Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock	
Part II Sec E – Organization or Reorganization of Foreign Corporation			
(a)	Name, address of transferor		
(b)	Identifying number		
(c)	Date of transfer		
(d)(1)	Description of assets		
(d)(2)	Fair market value		
(d)(3)	Adjusted basis		
	Line Description	Line Amount / Info	Write-in / Literal
(e)	Description of assets transferred		
Part II Sec F – Additional Information			
(a)	Filed return last 3yrs		
(b)	Date of reorganization last 4 yrs		
(c)	Member of group constituting a chain of ownership		

Hide 'N Such, 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		2005
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
	Name	Hide 'N Such, Inc.	
	EIN	11-0000002	
1	Alternative minimum tax (AMT) for 2004	9,485,794	
2	Minimum tax credit carryforward from 2004	5,390,162	
3	2004 unallowed nonconventional source fuel credit and unallowed qualified electric vehicle credit		
4	Add lines 1,2, and 3	14,875,956	
5	Corporation's 2005 reg income tax liability minus allowable tax credits	29,116,352	
6	Is corporation a "small corporation" exempt from AMT for 2005?	17,799,010	
7	Subtract line 6 from line 5. If zero or less, enter 0	11,317,342	
8	Minimum tax credit	11,317,342	
9	Minimum tax credit carryforward to 2006	3,558,614	

TEST SCENARIO 3**FORMS REQUIRED:** 1120, Sch D, 4626, 4797, 4562, 6198, 8275, 8453-C**ATTACHMENTS:**

ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule
ItemizedOtherDecreasesSchedule

BINARY ATTACHMENTS: Scanned Form 8453-C (8453 Signature Document)**HEADER INFO:****Tax Period:** Fiscal Year Filer 02/01/05 – 01/31/06**Preparer Firm** Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621**MultipleSoftwarePackagesUsed:** Yes or No**Originator:** **EFIN:** Self-select
Type: ERO
Practitioner PIN: N/A
EFIN: N/A
PIN: N/A
PIN Entered by: N/A**Signature Option:** Binary Attachment 8453 Signature Document**Return Type:** 1120**Filer:** **EIN:** 11-0000003
Name: Anywhere Telecommunications, Inc.
Name Control: ANYW
Address: 33 Any Street
Anytown, ND 58204**Officer:** **Name:** Susan Swan
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 301-555-1212
Email Address:
DateSigned: 02/10/06**Preparer:** **Name:** Johnny Appleseed

SSN: 999-06-0007, 11-0000011**Phone:** 512-555-1212**Email Address:****Date Prepared:** 02/03/06**Self Employed:** Yes**IRS PAYMENT:** N/A**DIRECT DEPOSIT:** N/A

Details for attachments to Form 1120
Attachment 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

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

Name: Counselor #1
Employer ID: 11-0000014

Attachment 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

Attachment 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
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Attachment 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

Form 1120 Test 3		U.S. Corporation Income Tax		2005
Calendar Year 2005 or tax year beginning 02/01 , 2005, ending 01/31 , 2006				
A	Check if: 1,2,3,4			
B	Employer EIN		11-0000003	
Name and Address: Anywhere Telecommunications, Inc, 33 Any Street, Anytown, ND 58204				
C	Date of incorporated		07/31/1984	
D	Total assets		3,079,878	
E	Check applicable boxes			
	Line Description	Line Amount	Write-in / Literal / Attachments	
1a	Gross Receipts or sales	473,225		
1b	Less returns and allowances			
1c	Balance	473,225		
2	Cost of goods sold (Sch A, line 8)	108,542		
3	Gross profit. Subtract line 2 from line 1c	364,683		
4	Dividends			
5	Interest			
6	Gross rents			
7	Gross royalties	104,683		
8	Capital gain net income	1,791,022		
9	Net gain or (loss) F4797			
10	Other Income			
11	Total income. Add lines 3 through 10	2,260,388		
12	Compensation of officers			
13	Salaries and wages (less employment credits)	103,602		
14	Repairs and maintenance	1,373		
15	Bad debts			
16	Rents	18,085		
17	Taxes and licenses			
18	Interest			
19	Charitable contributions			
20a	Depreciation (attach Form 4562)	42,040		
20b	Less depreciation claimed on Sch A			
20c	Total depreciation	42,040		
21	Depletion			
22	Advertising			
23	Pension, profit-sharing, etc., plans	22,028		
24	Employee benefit programs			
25	Domestic production act.			
26	Other deductions (attach schedule)			
27	Total deductions (add lines 12 – 26	187,128		
28	Taxable income before net operating loss deduction	2,073,260		
29a	Less NOL deduction			
29b	Less special deductions			
29c	Total NOL deduction			
30	Taxable income	2,073,260		
31	Total tax	704,908		
32a	Payments:			
32b	2005 estimated tax payment	800,000		

Form 1120 Test 3		U.S. Corporation Income Tax		2005
32c	Less 2005 refund applied for			
32d	Balance		800,000	
	Line Description		Line Amount	Write-in / Literal / Attachments
32e	Tax deposited w/ F7004			
32f (1)	Credit from F2439			
32f (2)	Credit from F4136			
32f	Total Credits			
32g	Total Payments		800,000	
33	Estimated tax penalty			
34	Tax Due.			
35	Overpayment		95,092	
36	Credit to 2006 estimated tax		95,092	
36	Refund			
	May IRS discuss?		Yes	
	Preparer's SSN or PTIN:		999-06-0007	
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:		11-0000011	
	Preparer's Phone no.:		512-555-1212	
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year			
2	Purchases			
3	Cost of labor			
4	Additional section 263A cost			
5	Other costs		108,542	See Attachment 1
6	Total		108,542	
7	Inventory at the end of year			
8	Cost of goods sold		108,542	
9a (i)	Cost as described in Reg 1.471-3			
9a (ii)	Lower of cost or market		Checked	
9a (iii)	Other			
9b	Check if writedown			
9c	Check if the LIFO...			
9d	If the LIFO inventory ...			
9e	Sec 263A rules apply		No	
9f	Change in determining quantities, cost, valuations?		No	
Schedule C Dividends and Special Deductions				
1	Dividends fm < 20% domestic corp			
2	Dividends fm > 20% domestic corp			
3	Dividends fm debt-financing			
4	Dividends fm certain preferred stock < 20%			

Form 1120 Test 3		U.S. Corporation Income Tax		2005
5	Dividends fm certain preferred stock > 20%			
6	Dividends fm < 20% foreign corp			
7	Dividends fm > 20% foreign corp			
	Line Description	Line Amount	Write-in / Literal / Attachments	
8	Dividends fm wholly own			
9	Total			
10	Dividends fm domestic corp			
11	Dividends fm affiliated group member			
12	Dividends fm control group			
13	Dividends fm foreign corp			
14	Income fm control foreign corp			
15	Foreign dividends gross-up			
16	IC-DISC and former DIS			
17	Other dividends			
18	Deduction for dividends			
19	Total dividends			
20	Total special dividends			
Schedule E Compensation of Officers				
1(a)	Name of officer			
1(b)	SSN			
1(c)	% of time devoted to bus			
1(d)	% of common stock own			
1(e)	% of preferred stock own			
1(f)	Amount of compensation			
2	Total compensation			
3	Comp claimed on Sch A			
4	Subtract line 3 fm line 2			
Schedule J Tax Computation				
1	Check if cntrl group mbr			
2a(1)	Corp's share of brackets			
2a(2)	Corp's share of brackets			
2a(3)	Corp's share of brackets			
2b(1)	Corp share of additional 5% tax			
2b(2)	Corp share of additional 3% tax			
3	Income tax – check PSC		704,908	
4	Alternative minimum tax		0	
5	Add lines 3 and 4		704,908	
6a	Foreign tax cr – F1118			
6b	Possessions tax cr			
6c	Credit from 8907; 8834			
6d	General business credit			
6d	F3800 or Form(s)?			
6e	Credit from prior year			
6f	Bond credit from 8860; 8912			
7	Total credits			
8	Subtract line 7 fm ln 5		704,908	
9	Personal holding com tx			
10	Other taxes – check if..			
11	Total tax		704,908	

Form 1120 Test 3		U.S. Corporation Income Tax			2005	
Schedule K Other Information						
1(a)	Cash					
1(b)	Accrual		Checked			
1(c)	Other					
2(a)	Business activity code		624100			
2(b)	Business Activity		Family Services			
2(c)	Product or Service		Family Services			
3	Corp own 50% or more?		No			
4	Sub in affiliated group?		No			
5	Indiv own 50% or more?		Yes	See Attachment 2		
	Line Description		Line Amount		Write-in / Literal / Attachments	
5	Percentage owned		100			
6	Corp paid dividends?		No			
7	Foreign owned > 25%		No			
7a	Percentage owned					
7b	Owner's country					
7c	Number of F5472 attach					
8	Issued pub offrd debt ins					
9	Tax-exempt interest rcvd		1,064,615			
10	Number of shareholders					
11	Has NOL forego cybk pd					
12	Avail NOL cybk fm pr yr					
13	Total receipts less than \$250,000?		No			
Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal / Attachments
	Assets	(a)	(b)	(c)	(d)	
1	Cash		1,714,930		1,723,702	
2a	Trade notes	1,765,346		1,050,698		
2b	Less allowance	(2,000)	1,763,346	(2,000)	1,048,698	
3	Inventories					
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets					
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments					
10a	Bldgs & other deprec assets	320,264		446,364		
10b	Less accumulated deprec	(115,865)	204,399	(138,886)	307,478	
11a	Depletable assts					
11b	Less accumulated depletion					

Form 1120 Test 3		U.S. Corporation Income Tax			2005
12	Land				
13a	Intangible assets	1,964,222		1,964,222	
13b	Less accum amortization	1,964,222		1,964,222	
14	Other assets				
15	Total assets		3,682,675		3,079,878
	Liabilities	(a)	(b)	(c)	(d)
16	Accounts payable		1,723,680		991,540
17	Mortgages, notes, bonds payable < 1yr				
18	Other current liabilities		1,319,804		1,256,547
19	Loans from shareholders				
20	Mortgages, notes, bonds payable > 1yr				
21	Other liabilities				
22a	Cap stock-Pref				
22b	Cap stock Common	25,000	25,000	25,000	25,000
23	Additional paid -in capital				
24	Retained earnings- Appropria				
25	Retained earnings- Unappro		614,191		806,791
26	Adjustments to shareholders equity				
27	Less cost of treasury stock				
28	Total liabilities & shareholders equity		3,682,675		3,079,878
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return					
	Line Description	Line Amount		Write-in / Literal / Attachments	
1	Net Income	1,251,346			
2	Fed income tax per bks	862,950			
3	Excess of capital loss				
4	Income taxed not recrd	1,044,688		See Attachment 4	
5	Expenses recorded on books				
5a	Depreciation				
5b	Charitable contribution				
5c	Travel & entertainment				
5	Line 5 total				
6	Add lines 1 - 5	3,158,984			
7	Tax-exempt interest	1,064,615			
7	Income recorded on books (itemize)				

Form 1120 Test 3		U.S. Corporation Income Tax		2005
7	Line 7 total		1,064,615	
8	Deductions not charged against book (itemize)			
8a	Depreciation		21,109	
8b	Charitable contribution			
8	Line 8 total		21,109	
9	Add lines 7 & 8		1,085,724	
10	Income		2,073,260	
Schedule M-2 Analysis of Unappropriated Retained Earning per Books				
1	Balance at beg of year		614,191	
	Line Description		Line Amount	Write-in / Literal / Attachments
2	Net incm (loss) per bk		1,251,346	
3	Other increases			
4	Add lines 1, 2, and 3		1,865,537	
5a	Distributions - Cash			
5b	Distributions - Stock			
5c	Distributions - Property			
6	Other decreases		1,058,746	See Attachment 5
7	Add lines 5 and 6		1,058,746	
8	Balance at end of year		806,791	

Sch D (1120) Test 3		Capital Gains and Losses		2005
Name: Anywhere Telecommunications, Inc.				
EIN: 11-0000003				
Part I Short-Term Capital Gains & Losses				Write-in / Literals / Attachments
1(a)	Description of Property			
1(b)	Date acquired			
1(c)	Date sold			
1(d)	Sales price			
1(e)	Cost or other basis			
1(f)	Gain or loss			
2	Short-term capital gain from installment sales			
3	Short-term capital gain from like-kind exchanges			
4	Unused capital loss carryover			
5	Net short-term capital gain or loss			
Part II Long-Term Capital Gains & Losses				
6(a)	Description of property			
6(b)	Date acquired			
6(c)	Date sold			
6(d)	Sales price			
6(e)	Cost or other basis			
6(f)	Gain or loss			
7	Enter gain from Form 4797, line 7 or 9		1,791,022	
8	Long-term capital gain from installment sales			
9	Long-term capital gain or loss from like-kind exchanges			
10	Capital gain distributions			
11	Net long-term capital gain or loss		1,791,022	
Part III Summary of Parts I and II				
12	Excess of net short-term capital gain over net long-term capital loss			
13	Net capital gain		1,791,022	
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8		1,791,022	

Form 4562 Test 3		Depreciation and Amortization		2005				
Name: Anywhere Telecommunications, Inc.								
Business or Activity: Family Services								
EIN: 11-0000003								
Line Description		Line Amount/Info		Write-in /Literal / Attachments				
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation							
5	Dollar limitation for TY							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed		29,527					
15	Property subject to sec 168(f)(1) electio							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions		5,623					
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a)Classification of property	(b)Month & Year	(c)Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Depr deduct	Write-in / Literal
19a	3-year property							
19b	5-year property		68,895	5	HY	SL	6,890	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							
22	Total						42,040	

Form 4562 Test 3		Depreciation and Amortization		2005			
23	Assets for CY						
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle avail for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maint written policy prohibits commu?						
38	Maint written policy prohibits pers use						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Method	Write-in / Literal / Attachments
42	Amort of costs during 2004 TY						
43	Amort of costs before 2004 TY						
44	Total						

Form 4626 Test 3		Alternative Minimum Tax – Corporations		2005
Name: Anywhere Telecommunications, Inc.				
EIN: 11-0000003				
	Line Description	Line Amount	Write-in / Literal / Attachment	
1a	Taxable Income before NOL	2,073,260		
2a	Depreciation of post-1986 prop	51,349		
2b	Amortization of certified pollution control facilities			
2c	Amortization of mining exploration and development costs			
2d	Amortization of circulation expenses (PHCs only)			
2e	Adjusted gain or loss			
2f	Long-term contracts	435,679		
2g	Merchant marine capital construction funds			
2h	Section 833(b) deduction			
2i	Tax shelter farm activities			
2j	Passive activities (CHC and PSC only)			
2k	Loss limitations			
2l	Depletion			
2m	Tax-exempt interest income			
2n	Intangible drilling costs			
2o	Other adjustments and preferences			
3	Pre-adjustment AMTI	2,560,288		
4a	ACE from line 10 of ACE worksheet	2,452,755		
4b	Subtract line 3 from line 4a	(107,533)		
4c	Multiply line 4b by 75% (.75)	80,650		
4d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year	104,256		
4e	ACE adjustment	(80,650)		
5	Combine lines 3 and 4e	2,479,638		
6	Alternative tax net operating loss deduction			
7	Alternative minimum taxable income	2,479,638		
8a	Subtract \$150,000 from line 7			
8b	Multiply line 8a by 25% (.25)			
8c	Exemption – Subtract line 8b from \$40,000. If zero or less, enter -0-	0		
9	Subtract line 8c from line 7	2,479,638		
10	Multiply line 9 by 20% (.20)	495,928		
11	Alternative minimum tax foreign tax credit (AMTFTC)			
12	Tentative minimum tax	495,928		
13	Regular tax liability	704,908		
14	Alternative minimum tax	0		

Form 4797 Test 3		Sales of Business Property		2005
Name: Anywhere Telecommunications, Inc.				
EIN: 11-0000003				
	Line Description	Line Amount	Write-in / Literal / Attachment	
1	Gross proceeds fm sales or exchg			
Part I Sales or Exchanges of Property Used in a Trade or Business				
2(a)	Description of property	Furniture & Equipmnt		
2(b)	Date acquired	06/15/95		
2(c)	Date sold	11/07/05		
2(d)	Gross sales price			
2(e)	Depreciation allowed	597,269		
2(f)	Cost or other basis	982,910		
2(g)	Gain or (loss)	(385,641)		
2(a)	Description of property	Ptnrshp Flow Thru		
2(b)	Date acquired	From Schedule K-1 F1120S		
2(c)	Date sold	12/31/05		
2(d)	Gross sales price	(2,176,663)		
2(e)	Depreciation allowed			
2(f)	Cost or other basis			
2(g)	Gain or (loss)	(2,176,663)		
2(a)	Description of property	Ptnrshp #2 Flow Thru		
2(b)	Date acquired	From Schedule K-1 F1120S		
2(c)	Date sold	12/31/05		
2(d)	Gross sales price	4,353,326		
2(e)	Depreciation allowed			
2(f)	Cost or other basis			
2(g)	Gain or (loss)	4,353,326		
3	Gain fm F4684			
4	Sec 1231 gain fm F6252			
5	Sec 1231 gain fm F8824			
6	Gain fm casualty or theft			
7	Combine lines 2 to 6	1,791,022		
8	Nonrecaptured net sec 1231 loss			
9	Subtract line 8 from line 7			
Part II Ordinary Gains and Losses				
10(a)	Description of property			
10(b)	Date acquired			
10(c)	Date sold			
10(d)	Gross sales price			
10(e)	Depreciation allowed			
10(f)	Cost or other basis			
10(g)	Gain or loss			
11	Loss fm line 7			
12	Gain fm line 7			
13	Gain fm line 31			
14	Net gain F4684			
15	Ordinary gain F6252			

Form 4797 Test 3		Sales of Business Property		2005
	Line Description	Line Amount	Write-in / Literal / Attachment	
16	Ordinary gain F8824			
17	Combine lines 10 to16			
18a	Part of loss F4684			
18b	Redetermined gain or (loss) on line 17			
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255				
19(a)	Description of property			
19(b)	Date acquired			
19(c)	Date sold			
20	Gross sales price			
21	Cost or other basis			
22	Depreciation allowed			
23	Adjusted basis			
24	Total gain			
25a	Depreciation allowed			
25b	Smaller of lines 24 and 25a			
26a	Additional depreciation after 1975			
26b	Applicable %			
26c	Subtract line 26a from line 24			
26d	Additional depreciation after 1969			
26e	Smaller of lines 26c and 26c			
26f	Sec 291 amount			
26g	Add lines 26b,26e and 26f			
27a	Soil, water, land			
27b	Line 27 multiplied by applicable %			
27c	Smaller of lines 24 and 27b			
28a	Intangible drilling			
28b	Smaller of lines 24 and 28a			
29a	Applicable % of payment excluded			
29b	Smaller of lines 24 and 29a			
30	Total gain all property			
31	Add property columns A – D			
32	Subtract line 31 from line 30			
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)				
33(a)	Sec 179 expn ded – Sec 179			
33(b)	Sec 179 expn ded – Sec 280F(b)			
34(a)	Recomputed deprc – Sec 179			
34(b)	Recomputed deprc- Sec280F(b)			
35(a)	Recapture amount – Sec 179			
35(b)	Recapture amount – Sec 280F(b)			

Form 6198 Test 3		At-Risk Limitations	2005
Name(s) shown on return: Telecommunications, Inc.			
Identifying number: 11-0000003			
Description of activity: Partnership Flow Thru Somewhere Communications			
	Line Description	Line Amount	Write-in / Literal Attachment
Part I Current Year Profit (Loss) Form the Activity, Including Prior Year Nondeductible Amounts			
1	Ordinary income (loss)		
2	Gain (loss) from the sale or other disposition		
2a	Schedule D		
2b	Form 4797	(2,176,663)	
2c	Other form or schedule		
3	Other income and gains from the activity		
4	Other deductions and losses from the activity	()	
5	Current year profit (loss) from the activity	(2,176,663)	
Part II Simplified Computation of Amount At Risk			
6	Adjusted basis	1,843,261	
7	Increases for the tax year	987,252	
8	Add lines 6 and 7	2,830,513	
9	Decreases for the tax year	570,435	
10a	Subtract line 9 from line 8	2,260,078	
10b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III)	2,260,078	
Part III Detailed Computation of Amount At Risk			
11	Investment in the activity at the effective date		
12	Increases at effective date		
13	Add lines 11 and 12		
14	Decreases at effective date		
15a	Amount at risk at effective date		
15b	Amount at risk from 2004 Form 6198, line 19b		
16a	Increases since effective date		
16b	Increases since the end of your 2004 tax year		
17	Add line 15 and 16		
18a	Decreases since effective date		
18b	Decreases since the end of your 2004 tax year		
19a	Subtract line 18 from line 17		
19b	If line 19a is more than zero, enter amount here and go to line 20. Otherwise, enter 0.		
Part IV Deductible Loss			
20	Amount at risk. Enter larger of line 10b or 19b	2,260,078	
21	Deductible loss. Enter smaller of line 5 or line 20	(2,176,663)	

Form 8275	Disclosure Statement		2005
Name(s) as shown on return: Anywhere Telecommunications, Inc.			
EIN: 11-0000003			
Part I General Information			
	Line Description	Line Amount / Information	Write-In / Literal / Attachment
1(a)	Rev. Rul., Rev.Proc., etc.	IRC Section 404(a)(6)	
1(b)	Item or Group of Items	Pension Prft Shr Pln	
1(c)	Detailed Description of Items	Contributions to 401(K) plan	
1(d)	Form or Schedule	1120	
1(e)	Line No.	24	
1(f)	Amount	14,225	
2(a)	Rev. Rul., Rev.Proc., etc.		
2(b)	Item or Group of Items		
2(c)	Detailed Description of Items		
2(d)	Form or Schedule		
2(e)	Line No.		
2(f)	Amount		
3(a)	Rev. Rul., Rev.Proc., etc.		
3(b)	Item or Group of Items		
3(c)	Detailed Description of Items		
3(d)	Form or Schedule		
3(e)	Line No.		
3(f)	Amount		
Part II Detailed Explanation			
1	Amendments to Anywhere Telecommunications 401(K) plan during the year allow contributions that are made after the close of a tax year that are not on account of that tax year to be deducted as if actually in that year pursuant to IRC Section 404(a)(6)		
2			
3			
Part III Information About Pass-Through Entity			
1	Name, address, and Zip code of pass-through entity		
2	Identifying number of pass-through entity		
3	Tax year of pass-through entity		
4	Internal Revenue Service Center where pass-through entity filed its return		
Part IV Explanations (continued from Parts I and/or II)			

Form 8453-C Test 3		US Corporation Income Tax Declaration for an IRS e-file Return		2005
Name: Anywhere Telecommunications, Inc.				
EIN: 11-0000003				
Part I Tax Return Information				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1	Total Income (Form 1120, line 11)	2,260,388		
2	Taxable Income (Form 1120, line 30)	2,073,260		
3	Total tax (Form 1120, line 31)	704,908		
4	Tax due (Form 1120, line 34)	0		
5	Overpayment (Form 1120, line 35)	95,092		
Part II Declaration of Officer				
6a	Consent for direct deposit			
6b	Do not want direct deposit	Checked		
6c	Authorization for EFW			
Signature: John Doe 03/15/06 President				
Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer				
ERO's Signature: Jane Smith 03/15/06				
	Check if also paid preparer	Checked		
	Check if self-employed	Checked		
	ERO's SSN or PTIN	999-06-0007		
	Firm's name	Electronic Tax Filers, Inc.		
	Firm's address	100 Efile Drive, Anytown, TX 78621		
	Firm's EIN	11-0000011		
	Firm's phone no.	512-555-1212		
Paid Preparer's Signature: Bob White 03/10/05				
	Check if self-employed			
	Preparer's SSN or PTIN			
	Firm's name			
	Firm's address			
	Firm's EIN			
	Firm's phone no.			

TEST SCENARIO 4**FORMS REQUIRED:** 1120, 4562, 5472 (2), 8833, 8886**ATTACHMENTS:**

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

BINARY ATTACHMENTS: None**HEADER INFO:****Tax Period:** Fiscal Year Filer 02/01/05 – 01/31/06**Preparer Firm** Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621**MultipleSoftwarePackagesUsed:** Yes or No**Originator:** **EFIN:** Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO**Signature Option:** PIN Number**Return Type:** 1120**Filer:** **EIN: 11-0000004**
Name: Mail Order Trinkets, Inc..
Name Control: MAIL
Address: 34 Any Street
Anytown, IL 60615**Officer:** **Name:**D.A. Terminator
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 888-555-1212
Email Address:
DateSigned: 02/15/06**Preparer:** **Name:** Johnny Appleseed

SSN: 999-06-0007, 11-0000011**Phone:** 512-555-1212**Email Address:****Date Prepared:** 01/20/06**Self Employed:** Yes**IRS PAYMENT:** N/A

Details for attachments to Forms 1120, 4562 and 5472s
Attachment 1, Form 1120, Page 1, Line 10, Other Income
(ItemizedOtherIncomeSchedule)

Miscellaneous Income	<u>169,701</u>
Total	169,701

Attachment 2, Form 1120, Page 1, Line 26, Other Deductions
(ItemizedOtherDeductionsSchedule)

Operation Costs	8,202
Administration Costs	<u>147,903</u>
Total	156,105

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

Cost of Sales	313,197
Manufacturing Costs	<u>109,192</u>
Total	422,389

Attachment 4, Form 1120, Page 3, Sch K, Line 5, 50% or More of Voting Stock
(AnyoneOwned50PctOfCorpVotingStockStatement)

Name: Souvenir Holdings, S.A.

Attachment 5, Form 1120, Page 4, Sch L, Line 6, Other Current Assets
(ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Advance Payment on Novelty Sales	<u>103,040</u>	<u>0</u>
Total	103,040	0

Attachment 6, Form 1120, Page 4, Sch L, Line 14, Other Assets
(ItemizedOtherAssetsSchedule)

	Beginning	Ending
Novelty Reserves	<u>7,174</u>	<u>6,895</u>
Total	7,174	6,895

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

1.08 Line 18b Euro

Attachment 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

Form 1120 Test 4		U.S. Corporation Income Tax		2005
Calendar Year 2005 or tax year beginning 02/01 , 2005, ending 01/31 , 2006				
A	Check if: 1,2,3,4			
B	Employer EIN	11-0000004		
Name and Address: Mail Order Trinkets, Inc, 34 Any Street, Anytown, IL 60615				
C	Date of incorporated	05/27/1981		
D	Total assets	657,951		
E	Check applicable boxes			
	Line Description	Line Amount	Write-in / Literal / Attachment	
1a	Gross Receipts or sales	452,446		
1b	Less returns and allowances			
1c	Balance	452,446		
2	Cost of goods sold (Sch A, line 8)	612,475		
3	Gross profit. Subtract line 2 from line 1c	(160,029)		
4	Dividends			
5	Interest			
6	Gross rents			
7	Gross royalties			
8	Capital gain net income			
9	Net gain or (loss) F4797			
10	Other Income	169,701	See Attachment 1	
11	Total income. Add lines 3 through 10	9,672		
12	Compensation of officers			
13	Salaries and wages (less employment credits)			
14	Repairs and maintenance			
15	Bad debts			
16	Rents			
17	Taxes and licenses			
18	Interest	17,344		
19	Charitable contributions			
20a	Depreciation (attach Form 4562)	59,253		
20b	Less depreciation claimed on Sch A			
20c	Total depreciation	59,253		
21	Depletion			
22	Advertising			
23	Pension, profit-sharing, etc., plans			
24	Employee benefit programs			
25	Domestic production act.			
26	Other deductions (attach schedule)	156,105	See Attachment 2	
27	Total deductions (add lines 12 – 26)	232,702		

	Line Description	Line Amount	Write-in / Literal / Attachment	
28	Taxable income bfr net operating loss deduction	(223,030)		
29a	Less NOL deduction			
29b	Less special deductions			
29c	Total NOL deduction			
30	Taxable income	(223,030)		
31	Total tax	0		

Form 1120 Test 4		U.S. Corporation Income Tax		2005
32a	Payments:			
32b	2005 estimated tax pymt			
32c	Less 2005 refund app for			
32d	Balance			
32e	Tax deposited w/ F7004			
32f (1)	Credit from F2439			
32f (2)	Credit from F4136			
32f	Total Credits			
32g	Total Payments			
33	Estimated tax penalty			
34	Tax Due.			
35	Overpayment			
36	Credit to 2006 est tax			
36	Refund			
	May IRS discuss?		Yes	
	Preparer's SSN or PTIN:		999-06-0007	
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:		11-0000011	
	Preparer's Phone no.:		512-555-1212	
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year		325,426	
2	Purchases		156,810	
3	Cost of labor			
4	Additional section 263A cost			
5	Other costs		422,389	See Attachment 3
6	Total		904,625	
7	Inventory at the end of year		292,150	
8	Cost of goods sold		612,475	
9a (i)	Cost as described in Reg 1.471-3		Checked	
9a (ii)	Lower of cost or market			
9a (iii)	Other			
9b	Check if writedown			
9c	Check if the LIFO...			
9d	If the LIFO inventory ...			
9e	Sec 263A rules apply		No	
9f	Change in determining quantities, cost, valuations?		No	
	Line Description	Line Amount		Write-in / Literal / Attachment
Schedule C Dividends and Special Deductions				
1	Dividends fm < 20% dom			
2	Dividends fm > 20% dom			
3	Dividends fm debt-financ			

Form 1120 Test 4		U.S. Corporation Income Tax		2005
4	Dividends fm certain preferred stock < 20%			
5	Dividends fm certain preferred stock > 20%			
6	Dividends fm < 20% frgn			
7	Dividends fm > 20% frgn			
8	Dividends fm wholly own			
9	Total			
10	Dividends fm dom corp			
11	Dividends fm affl grp mbr			
12	Dividends fm contrl grp			
13	Dividends fm frgn corp			
14	Income fm contrl frgn crp			
15	Frgn dividends gross-up			
16	IC-DISC and former DIS			
17	Other dividends			
18	Deduction for dividends			
19	Total dividends			
20	Total special dividends			
Schedule E Compensation of Officers				
1(a)	Name of officer			
1(b)	SSN			
1(c)	% of time devoted to bus			
1(d)	% of common stock own			
1(e)	% of preferred stock own			
1(f)	Amount of compensation			
2	Total compensation			
3	Comp claimed on Sch A			
4	Subtract line 3 fm line 2			
Schedule J Tax Computation				
1	Check if cntrl group mbr			
2a(1)	Corp's share of brackets			
2a(2)	Corp's share of brackets			
2a(3)	Corp's share of brackets			
2b(1)	Corp share of additional 5% tax			
2b(2)	Corp share of additional 3% tax			
3	Income tax – check PSC			
4	Alternative minimum tax			
5	Add lines 3 and 4			
6a	Foreign tax cr – F1118			
6b	Possessions tax cr			
6c	Credit from 8907; 8834			
6d	General business credit			
6d	F3800 or Form(s)?			
6e	Credit from prior year			
6f	Bond credit from 8860; 8912			
7	Total credits			
8	Subtract line 7 fm ln 5			
9	Personal holding com tx			
10	Other taxes – check if..			
11	Total tax			
Schedule K Other Information				

1(a)	Cash					
1(b)	Accrual	Checked				
1(c)	Other					
2(a)	Business activity code	453220				
2(b)	Business Activity	Gifts Novelties				
2(c)	Product or Service	Gifts Novelties				
Form 1120 Test 4		U.S. Corporation Income Tax				
		2005				
3	Corp own 50% or more?	No				
4	Sub in affiliated group?	No				
5	Indiv own 50% or more?	Yes	See Attachment 4			
5	Percentage owned	100				
6	Corp paid dividends?	No				
7	Foreign owned > 25%	Yes				
7a	Percentage owned	100				
7b	Owner's country	Italy				
7c	Number of F5472 attach	2				
8	Issued pub offrd debt ins					
9	Tax-exempt interest rcvd					
10	Number of shareholders	1				
11	Has NOL forego cybk pd					
12	Avail NOL cybk fm pr yr					
13	Total receipts less than \$250,000?	No				
Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		13,138		44,156	
2a	Trade notes	43,652		52,128		
2b	Less allowance		43,652		52,128	
3	Inventories		325,426		292,150	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		103,040		0	See Attachment 5
7	Loans to shareholders		1,150		79,517	
8	Mortgage & real estate loan					
9	Other investments					
10a	Bldgs & other deprec assets	394,416		394,416		
10b	Less accumulated deprec	(394,416)		(394,416)		
11a	Depletable assts					
11b	Less accumulated depletion					
12	Land		183,105		183,105	
13a	Intangible assets					

13b	Less accum amortization					
14	Other assets		7,174		6,895	See Attachment 6
15	Total assets		676,685		657,951	
Form 1120 Test 4		U.S. Corporation Income Tax				2005
	Liabilities	(a)	(b)	(c)	(d)	
16	Accounts payable		369,078		329,011	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities					
19	Loans from shareholders				265,297	
20	Mortgages, notes, bonds payable > 1yr		220,187		140,000	
21	Other liabilities					
22a	Cap stock-Pref					
22b	Cap stock Common		300,000	300,000	300,000	
23	Additional paid -in capital		1,733,316		1,733,316	
24	Retained earnings- Appropria					
25	Retained earnings- Unappro		(1,945,896)		(2,109,673)	
26	Adjustments to shareholders equity					
27	Less cost of treasury stock					
28	Total liabilities & shareholders equity		676,685		657,951	
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return						
	Line Description	Line Amount		Write-in / Literal / Attachment		
1	Net Income	(163,777)				
2	Fed income tax per bks					
3	Excess of capital loss					
4	Income taxed not recrd					
5	Expenses recorded on books					
5a	Depreciation					
5b	Charitable contribution					
5c	Travel & entertainment					
5	Line 5 total					
6	Add lines 1 – 5	(163,777)				
7	Tax-exempt interest					
7	Income recorded on books (itemize)					
7	Line 7 total					

8	Deductions not charged against book (itemize)		
8a	Depreciation	59,253	
8b	Charitable contribution		
8	Line 8 total	59,253	
9	Add lines 7 & 8	59,253	
Form 1120 Test 4		U.S. Corporation Income Tax	
		2005	
10	Income	(223,030)	
Schedule M-2 Analysis of Unappropriated Retained Earning per Books			
1	Balance at beg of year	(1,945,896)	
2	Net incm (loss) per bk	(163,777)	
3	Other increases		
4	Add lines 1, 2, and 3	(2,109,673)	
5a	Distributions - Cash		
5b	Distributions – Stock		
5c	Distributions – Property		
6	Other decreases		
7	Add lines 5 and 6		
8	Balance at end of year	(2,109,673)	

Form 4562 Test 4		Depreciation and Amortization		2005				
Name: Mail Order Trinkets, Inc.								
Business or Activity: Mail Order Sales								
EIN: 11-0000004								
Line Description		Line Amount		Write-in / Literal / Attachments				
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation							
5	Dollar limitation for TY							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec 168(f)(1) electio							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions		59,253					
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprcdeduct	Write-in / Literal / Attachments
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprcdeduct	Write-in / Literal / Attachments
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							

Form 4562 Test 4		Depreciation and Amortization				2005	
20b	12-year						
20c	40-year						
Part IV Summary							
21	Listed property						
22	Total				59,253		
23	Assets for CY						
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle avail for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maint written policy prohibits commu?						
38	Maint written policy prohibits pers use						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42							
43	Amort of costs						

Form 4562 Test 4		Depreciation and Amortization	2005
	before 2005 TY		
44	Total		

Form 5472 Test 4		Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	
Tax year beginning 02/01 , 2005, ending 01/31 , 2006			
Part I Reporting Corporation			
	Line Description	Line Amount / Info	Write-in / Literal / Attachment
1a	Name and Address: Mail Order Trinkets, Inc., 34 Any Street, Anytown, IL 60615		
1b	EIN: 11-0000004		
1c	Total assets	657,951	
1d	Prin bus activity	Mail Order Sales	
1e	Bus activity code	453220	
1f	Total value of gross payments	1,150	
1g	Total Forms 5472	2	
1h	Total value gross payment all F5472	760,962	
1i	Consolidated filing		
1j	Country of Incorp	US	
1k	Country whose laws rpt corp files	US	
1l	Country where bus conducted	US	
2	Frqn owned 50%		
Part II 25% Foreign Shareholder			
1a	Name and Address of direct 25%: Souvenir Holdings, S.A.; P.O. Box 123, Anytown, Italy		
1b	U.S. ID number		
1c	Cntry bus conduct	IT	
1d	Cntry of citz org	IT	
1e	Cnty laws 25%	IT	
2a	Name and Address of direct 25%:		
2b	U.S. ID number		
2c	Cntry bus conduct		
2d	Cntry of citz org		
2e	Cnty laws 25%		
3a	Name and Address of indirect 25%:		
3b	U.S. ID number		
3c	Cntry bus conduct		
3d	Cntry of citz org		
3e	Cnty laws 25%		
4a	Name and Address of indirect 25%:		
4b	U.S. ID number		
4c	Cntry bus conduct		
4d	Cntry of citz org		
4e	Cnty laws 25%		
Part III Related Party			
	Foreign person	Checked	
	US Person		
1a	Name and Address: Souvenir Holdings, S.A.; P.O. Box 123, Anytown, Italy		
1b	U.S. ID number		
1c	Prin bus activity	Manufacturing	
1d	Bus activity code	339900	
1e	Related to reporting corporation		
	Related to 25% foreign shareholder		
	25% foreign shareholder	Checked	
1f	Cntry bus conduct	IT	

Form 5472 Test 4		Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	
1g	Country whose laws rel corp files	IT	
Part IV Monetary Transactions Between Reporting Corporations			
	Estimates used checkbox		
	Exchange Rate Schedule		See Attachment 7
	Line Description	Line Amount / Info	Write-in / Literal / Attachment
1	Sales of stock		
2	Sales of tangible property		
3	Rents & Royalties		
4	Sales, leases, etc		
5	Technical, mgrnl		
6	Commission rcvd		
7a	Amts borr beg bal		
7b	Amts borr end bal		
8	Interest received		
9	Premiums rcvd		
10	Other amnts rcvd		
11	Total		
12	Prchs of stock		
13	Prchs of tan prop		
14	Rents, royal paid		
15	Prchs, leases, etc		
16	Technical, mgrnl		
17	Commission paid		
18a	Amts loan beg bal	1,150	
18b	Amts loan end bal	1,150	
19	Interest paid		
20	Premiums paid		
21	Other amnts paid		
22	Total	1,150	
Part V Nonmonetary and Less-Than Full Consideration Transactions			
	Describe trans- actions checkbox		
Part VI Additional Information			
1	Corp import goods	No	
2a	Basis valued grtr		
2b	Attach statement		
2c	Documents used		

Form 5472 Test 4		Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	
Tax year beginning 02/01 , 2005, ending 01/31 , 2006			
Part I Reporting Corporation			
	Line Description	Line Amount / Info	Write-in / Literal / Attachment
1a	Name and Address: Mail Order Trinkets, Inc., 34 Any Street, Anytown, IL 60615		
1b	EIN: 11-0000004		
1c	Total assets	657,951	
1d	Prin bus activity	Mail Order Sales	
1e	Bus activity code	453220	
1f	Total value of gross payments	759,812	
1g	Total Forms 5472	2	
1h	Total value gross payment all F5472	760,962	
1i	Consolidated filing		
1j	Country of Incorp	US	
1k	Country whose laws rpt corp files	US	
1l	Country where bus conducted	US	
2	Frgn owned 50%		
Part II 25% Foreign Shareholder			
1a	Name and Address of direct 25%: Souvenir Holdings, S.A.; P.O. Box 123, Anytown, Italy		
1b	U.S. ID number		
1c	Cntry bus conduct	IT	
1d	Cntry of citz org	IT	
1e	Cnty laws 25%	IT	
2a	Name and Address of direct 25%:		
2b	U.S. ID number		
2c	Cntry bus conduct		
2d	Cntry of citz org		
2e	Cnty laws 25%		
3a	Name and Address of indirect 25%:		
3b	U.S. ID number		
3c	Cntry bus conduct		
3d	Cntry of citz org		
3e	Cnty laws 25%		
4a	Name and Address of indirect 25%:		
4b	U.S. ID number		
4c	Cntry bus conduct		
4d	Cntry of citz org		
4e	Cnty laws 25%		
Part III Related Party			
	Foreign person	Checked	
	US Person		
1a	Name and Address: Novelty Sales; P.O. Box 234, Anytown, Italy		
1b	U.S. ID number		
1c	Prin bus activity	Sales	
1d	Bus activity code	453220	
1e	Related to reporting corporation		
	Related to 25% foreign shareholder	Checked	
	25% foreign shareholder	Checked	
1f	Cntry bus conduct	SP	
1g	Country whose laws rel corp files	SP	

Form 5472 Test 4		Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	
Part IV Monetary Transactions Between Reporting Corporations			
	Estimates used checkbox		
	Exchange Rate Schedule		See Attachment 8
	Line Description	Line Amount / Info	Write-in / Literal / Attachment
1	Sales of stock	401,406	
2	Sales of tangible property		
3	Rents & Royalties		
4	Sales, leases, etc		
5	Technical, mgnrl		
6	Commission rcvd		
7a	Amts borr beg bal		
7b	Amts borr end bal	265,297	
8	Interest received		
9	Premiums rcvd		
10	Other amnts rcvd		
11	Total	666,703	
12	Prchs of stock		
13	Prchs of tan prop		
14	Rents, royal paid		
15	Prchs, leases, etc		
16	Technical, mgnrl		
17	Commission paid		
18a	Amts loan beg bal		
18b	Amts loan end bal	78,367	
19	Interest paid	14,742	
20	Premiums paid		
21	Other amnts paid		
22	Total	93,109	
Part V Nonmonetary and Less-Than Full Consideration Transactions			
	Describe trans- actions checkbox		
Part VI Additional Information			
1	Corp import goods	No	
2a	Basis valued grtr		
2b	Attach statement		
2c	Documents used		

Form 8833 Test 4		Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)	
	Line Description	Line Amount / Information	Write-in / Literal / Attachment
	Name: Mail Order Trinkets, Inc.		
	EIN: 11-0000004		
	Address in country of res: P.O. Box 123, Anytown, Italy		
	Address in U.S. 34 any Street, Anytown, IL 60615		
	Disclosing treaty-based ret per sec 6114	Checked	
	Dual-res & disclosing treaty-based ret per Reg 301.7701(b)-7		
	TP is US citizen or res or inc in US	Checked	
1a	Treaty Country	IT	
1b	Articles	Article 11	
2	IRC provisions	IRC Sectins 881 and 1442	
3	Name, ID & Add	Mail Order Trinkets, Inc. 11-0000004 34 Any Street Anytown, IL 60615	
4	Provisions of limit	N/A	
5	Explanation of treaty-based re- turn position taken	The interest payments of \$14,742 made by Mail Order Trinkets, Inc. to its foreign shareholder, Souvenir Holdings, S.A., would require imposing a 30% withholding rate on such payment, for a total of \$4,423 withholding tax. Per the US – Italy Treaty, Article 11, the rate of tax on interest is reduced to 15%. Thus, only \$2,211 of whithholding tax is required by such treaty.	

Form 8886 Test 4		Reportable Transaction Disclosure Statement	
Name: Mail Order Trinkets, Inc.			
EIN: 11-0000004			
Address: 34 Any Street, Anytown, IL 60615			
	Line Description	Line Amount / Information	Write-in / Literal / Attachment
1a	Name reportable transaction		
1b	Tax shelter regs no:		
2a	Listed transaction		
2b	Confidential transaction	Checked	
2c	Contract protect		
2d	Loss transaction		
2e	Significant tax-book difference		
2f	Brief asset period		
3	Identify listed transaction		
4	Number of transact	1	
5	Entity name EIN		
6(a)	Fee Paid to Name	Confidential	
6(b)	Fee Paid to Address	55 Another Street, Suite A, Anytown, IL 60615	
7	Facts	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."	
8	Expected tax benefits	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."	
9	Estimated tax benefits	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."	

TEST SCENARIO 5

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

ATTACHMENTS:

ItemizedOtherIncomeSchedule
Owned50PercentVotingStockOfDomesticCorpStatement
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherCurrentLiabilitiesStmnt
OtherLiabilitiesStatement
EarningsAndProfitsOtherAdjStmt
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
Post1986UndistributedEarningsSchedule
Category3FilerStatement

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

HEADER INFO:

Tax Period: Calendar Year 2005
Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN:** Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN Number

Return Type: 1120

Filer: **EIN: 11-0000005**
Name: International Finance Incorporated
Name Control: INTE
Address: 35 Any Street
Anytown, NY 10006

Officer: **Name:** Poppy Seed
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 888-555-1212
Email Address:
DateSigned: 03/15/06

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared:02/15/06
Self Employed: Yes

IRS PAYMENT: **N/A**

Details for attachments to Form 1120, 5471, Sch M-3, 1118

Attachment 1, Form 1120, Page 1, Line 26, Other Deductions
(ItemizedOtherDeductionsSchedule)

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

Attachment 2, Form 1120, 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

Attachment 3, Form 1120, Sch K, Line 5, Additional Information
(AnyoneOwned50PctOfCorpVotingStockStatement)

Same as Sch K, Line 3 above

Attachment 4, Form 1120, 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

Attachment 5, Form 1120, Page 4, Sch L, Line 9, Other investments
(ItemizedOtherInvestmentsSchedule)

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

Attachment 6, Form M-3, Line 26, Other Income (Loss) Items With Differences
(OtherIncomeLossItemsWithDifferencesSchedule)

	Per Books	Temp. Difference	Perm. Difference	Per Tax Return
Recovery of Expense	512,526	(512,526)		0
Total	512,526	(512,526)		0

Attachment 7, Form M-3, Part III, Line 35, Other Expense/Deduction Items With
Differences
(OtherExpenseDeductionItemsWithDifferencesSchedule)

	Per Books	Temp. Difference	Perm. Difference	Per Tax Return
Prior Year Adjustments	256,260	(256,260)		0
Total	256,260	(256,260)		0

Attachment 8, Form 5471, Sch C, Line 16, Other deductions
(ItemizedOtherDeductionsSchedule2)

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

Attachment 9, Form 5471, Sch F, Line 4, Other current assets
(ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Miscellaneous	<u>255,108</u>	<u>243,012</u>
TOTAL	255,108	243,012

Attachment 10, Form 5471, Sch F, Line 7, Other investments
(ItemizedOtherInvestmentSchedule)

Investments in Stock (Non-affiliated)	<u>57,437</u>	<u>36,820,277</u>
TOTAL	57,437	36,820,277

Attachment 11, Form 5471, Sch F, Line 15, Other current liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

Other accrued liabilities	<u>4,001,670</u>	<u>5,080,202</u>
TOTAL	4,001,670	5,080,202

Attachment 12, Form 5471, Sch F, Line 17, Other liabilities
(ItemizedOtherLiabilitiesSchedule)

Deferred Federal Income Taxes	<u>2,016,428</u>	<u>1,247,422</u>
TOTAL	2,016,428	1,247,422

Attachment 13, 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>0</u>	<u>515,184</u>
TOTAL	1,946,284	515,184

Attachment 14, Form 1118, Sch C, Col 4, Post 1986 Undistributed Earnings
(Post1986UndistributedEarningsSchedule)

Post 1986 E&P Beginning	Current E&P	Post 1986 E&P Ending
20,546,204	13,886,424	34,432,628

Attachment 15, Form 5471, Box B, Category of filer checkboxes (Category3FilerStatement)

Amount of indebtedness	DEF has no indebtedness with any related party
Type of indebtedness	New acquisition DEF International Finance
Name	Foreign Finance Corporation
Address	75 Any Street, Birmingham, England 126375
Identifying Number	none
Number of shares	1,000

Form 1120 Test 5		U.S. Corporation Income Tax		2005
Calendar Year 2005 or tax year beginning				, 2005, ending
A	Check if: 1,2,3,4	4 is checked		
B	Employer EIN	11-0000005		
Name and Address: International Finance Incorporated, 31 Any Street, Anytown, NY 10006				
C	Date of incorporated	08/01/1985		
D	Total assets	250,306,361		
E	Check applicable boxes			
	Line Description	Line Amount	Write-in / Literal / Attachment	
1a	Gross Receipts or sales			
1b	Less returns and allowances			
1c	Balance			
2	Cost of goods sold (Sch A, line 8)			
3	Gross profit. Subtract line 2 from line 1c			
4	Dividends	9,503,893		
5	Interest			
6	Gross rents			
7	Gross royalties			
8	Capital gain net income			
9	Net gain or (loss) F4797			
10	Other Income			
11	Total income. Add lines 3 through 10	9,503,893		
12	Compensation of officers			
13	Salaries and wages (less employment credits)			
14	Repairs and maintenance			
15	Bad debts			
16	Rents			
17	Taxes and licenses			
18	Interest			
19	Charitable contributions			
20a	Depreciation (attach Form 4562)			
20b	Less depreciation claimed on Sch A			
20c	Total depreciation			
21	Depletion			
22	Advertising			
23	Pension, profit-sharing, etc., plans			
24	Employee benefit programs			
25	Domestic production act.			
26	Other deductions (attach schedule)	120,387	See Attachment 1	
27	Total deductions (add lines 12 – 26	120,387		
28	Taxable income bfr net operating loss deduction	9,383,506		
29a	Less NOL deduction			
29b	Less special deductions			
29c	Total NOL deduction			
30	Taxable income	9,383,506		
31	Total tax	3,075,110		
32a	Payments: a 2004 overp			
32b	2005 estimated tax pymt	1,678,103		
32c	Less 2005 refund app for			

Form 1120 Test 5		U.S. Corporation Income Tax		2005
32d	Balance			
32e	Tax deposited w/ F7004			
32f (1)	Credit from F2439			
32f (2)	Credit from F4136			
32f	Balance			
32g	Total Credits		1,678,103	
33	Estimated tax penalty			
34	Tax Due.		1,397,007	
35	Overpayment			
36	Credit to 2006 est tax			
36	Refund			
	May IRS discuss?		Yes	
	Preparer's SSN or PTIN:		999-06-0007	
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 71232		
	Preparer's EIN:	11-0000011		
	Preparer's Phone no.:	512-555-1212		
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year			
2	Purchases			
3	Cost of labor			
4	Additional section 263A cost			
5	Other costs			
6	Total			
7	Inventory at the end of year			
8	Cost of goods sold			
9a (i)	Cost			
9a (ii)	Lower of cost or market			
9a (iii)	Other			
9b	Check if writedown			
9c	Check if the LIFO...			
9d	If the LIFO inventory ...			
9e	Sec 263A rules apply			
9f	Change in determining quantities, cost, valuations?			
	Line Description	Line Amount	Write-in / Literal	
Schedule C Dividends and Special Deductions				
1	Dividends fm < 20% dom			
2	Dividends fm > 20% dom			
3	Dividends fm debt-financ			
4	Dividends fm certain preferred stock < 20%			
5	Dividends fm certain preferred stock > 20%			
6	Dividends fm < 20% frgn			

Form 1120 Test 5		U.S. Corporation Income Tax		2005
7	Dividends fm > 20% frgn			
8	Dividends fm wholly own			
9	Total			
10	Dividends fm dom corp			
11	Dividends fm affl grp mbr			
12	Dividends fm contrl grp			
13	Dividends fm frgn corp			
14	Income fm contrl frgn crp		9,388,611	
15	Frgn dividend gross-up		115,282	
16	IC-DISC and former DIS			
17	Other dividends			
18	Deduction for dividends			
19	Total dividends			
20	Total special dividends		9,503,893	
Schedule E Compensation of Officers				
1(a)	Name of officer			
1(b)	SSN			
1(c)	% of time devoted to bus			
1(d)	% of common stock own			
1(e)	% of preferred stock own			
1(f)	Amount of compensation			
2	Total compensation			
3	Comp claimed on Sch A			
4	Subtract line 3 fm line 2			
Schedule J Tax Computation				
1	Check if cntrl group mbr			
2a(1)	Corp's share of brackets			
2a(2)	Corp's share of brackets			
2a(3)	Corp's share of brackets			
2b(1)	Corp share of additional 5% tax			
2b(2)	Corp share of additional 3% tax			
3	Income tax – check PSC		3,190,392	
4	Alternative minimum tax			
5	Add lines 3 and 4		3,190,392	
6a	Foreign tax cr – F1118		115,282	
6b	Possessions tax cr			
6c	Credit from 8907; 8834			
6d	General business credit			
6d	F3800 or Form(s)?			
6e	Credit from prior year			
6f	Bond credit from 8860; 8912			
7	Total credits		115,282	
8	Subtract line 7 fm ln 5		3,075,110	
9	Personal holding com tx			
10	Other taxes – check if..			
11	Total tax		3,075,110	
Schedule K Other Information				
1(a)	Cash			
1(b)	Accrual		Checked	
1(c)	Other			
2(a)	Business activity code		522293	

Form 1120 Test 5		U.S. Corporation Income Tax			2005	
2(b)	Business Activity	International Finance				
2(c)	Product or Service	International Finance				
3	Corp own 50% or more?	Yes			Attachment 2	
4	Sub in affiliated group?	Yes			ABC Finance (ABCF) 11-0000021	
5	Indiv own 50% or more?	Yes			Attachment 3	
5	Percentage owned					
6	Corp paid dividends?	No				
7	Foreign owned > 25%	No				
7a	Percentage owned					
7b	Owner's country					
7c	Number of F5472 attach					
8	Issued pub offrd debt ins					
9	Tax-exempt interest rcvd					
10	Number of shareholders					
11	Has NOL forego cybk pd					
12	Avail NOL cybk fm pr yr					
13	Total receipts less than \$250,000?	No				
Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		250,328		197,664	
2a	Trade notes					
2b	Less allowance					
3	Inventories					
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		35,726		35,726	See Attachment 4
7	Loans to shareholders		5,000		0	
8	Mortgage & real estate loan					
9	Other investments		139,197,191		250,072,971	See Attachment 5
10a	Bldgs & other deprec assets					
10b	Less accumulated deprec					
11a	Depletable assts					
11b	Less accumulated depletion					
12	Land					
13a	Intangible assets					
13b	Less accum amortization					
14	Other assets					

Form 1120 Test 5		U.S. Corporation Income Tax			2005
15	Total assets		139,488,245		250,306,361
	Liabilities				
16	Accounts payable				
17	Mortgages, notes, bonds payable < 1yr				
18	Other current liabilities				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable > 1yr				
21	Other liabilities				
22a	Cap stock-Pref				
22b	Cap stock Common	5,000	5,000	5,000	5,000
23	Additional paid-in capital		139,231,622		249,913,859
24	Retained earnings- Appropria				
25	Retained earnings- Unappro		251,623		387,502
26	Adjustments to shareholders equity				
27	Less cost of treasury stock				
28	Total liabilities & shareholders equity		139,488,245		250,306,361
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return					
	Line Description	Line Amount		Write-in / Literal	
1	Net Income				
2	Fed income tax per bks				
3	Excess of capital loss				
4	Income taxed not recrd				
5	Expenses recorded on books				
5a	Depreciation				
5b	Charitable contribution				
5c	Travel & entertainment				
5	Line 5 total				
6	Add lines 1 – 5				
7	Tax-exempt interest				
7	Income recorded on books (itemize)				
7	Line 7 total				
8	Deductions not charged against book (itemize)				
8a	Depreciation				
8b	Charitable contribution				
8	Line 8 total				
9	Add lines 7 & 8				

Form 1120 Test 5	U.S. Corporation Income Tax	2005
10	Income	
Schedule M-2 Analysis of Unappropriated Retained Earning per Books		
1	Balance at beg of year	251,623
2	Net incm (loss) per bk	135,879
3	Other increases	
4	Add lines 1, 2, and 3	387,502
5a	Distributions - Cash	
5b	Distributions - Stock	
5c	Distributions - Property	
6	Other decreases	
7	Add lines 5 and 6	
8	Balance at end of year	387,502

Form Sch N (1120) Test 5		Foreign Operations of U.S. Corporations		2005
Name: International Finance Incorporated				
EIN: 11-0000005				
	Line Description	Line Amount / Information	Write-in / Literal	
1a	Owned foreign disregarded entity	Yes		
1b	Number F8858	4		
2	Number F8865			
3	Owned 10% interest in other frgn partnership	No		
4a	US Shareholder of CFC	Yes		
4b	Number F5471	1		
5	Distribution/grantor/transferor foreign trust	No		
6a	Interest in financial account	Yes		
6b	Name of foreign country	UK		
7a	Extraterritorial income exclusion	No		
7b	Number F8873			
7c	Line 52 totals all F8873			

Form Schedule M-3 (1120) Test 5		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More		2005		
Name: International Finance Incorporated						
EIN: 11-0000005						
Part I Financial Information and Net Income (Loss) Reconciliation						
	Line Description	Line Amount / Information		Write-in / Literal		
1a	Filed SEC F10-K income stmt?	No				
1b	Certified audit income stmt?	No				
1c	Income stmt for period?	Yes				
2a	Income statement period	01/01/2005 12/31/2005				
2b	Income statement restated?	No				
2c	Income stmt restated for 5 prds?	No				
3a	Voting stock publicly traded?	No				
3b	Symbol of pub trd'd stock					
3c	9-digit CUSIP of pub trd'd stk					
4	Worldwide consol net incm					
5a	Net income nonincludible frgn					
5b	Net loss nonincludible frgn					
6a	Net income nonincludible US					
6b	Net loss frnonincludible US					
7a	Net income nonincludible Oth					
7b	Net loss nonincludible Oth					
8	Adj to eliminations of transact					
9	Adj to reconcile incm stmt					
10	Other adj to reconcile					
11	Net income (loss) per stmt	135,879				
Schedule M-3 (Form 1120) 2005 Page 2						
Name: International Finance Incorporated						
EIN: 11-0000005						
Consolidated Return checkbox						
Name of Subsidiary:						
EIN:						
Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return						
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Incm (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F,QEF		9,388,611		9,388,611	
4	Sec 78 grossup			115,282	115,282	
5	Gross frgn dist					
6	Incm (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Incm (loss) US					
10	Incm (loss) frgn					
11	Incm (loss) oth pass-thru entity					

Form Schedule M-3 (1120) Test 5		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2005
12	Reportable transact items					
13	Interest incm					
14	Total accrual to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold					
18	Sale vs lease					
19	Sec 481(a) adj					
20	Unearned/ de- ferred revenue					
21	Inc m recogn					
22	Org issue disc					
23a	Inc m stmt gain/ loss on sale					
23b	Gross cap gain					
23c	Gross cap loss					
23d	Net gain/loss					
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Disallw cap loss					
25	Util of cap loss					
26	Oth inc m (loss)	512,526	(512,526)			See Attachment 6
27	Tot inc m (loss)	512,526	8,876,085	115,282	9,503,893	
28	Tot expns/ded	(256,260)	256,250		0	
29	Oth inc m (loss) w/ no diff	(120,387)			(120,387)	
30	Reconciliation tot	135,878	9,132,335	115,282	9,383,506	
Name: International Finance Incorporated						
EIN: 11-0000005						
Consolidated Return checkbox <input type="checkbox"/>						
Name of Subsidiary: <input type="text"/>						
EIN: <input type="text"/>						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
1	US curr inc m tax expense					
2	US defer inc m tax expns					
3	State local curr inc m tax expns					
4	State local defer inc m tax expns					
5	Fr gn curr inc m tax expense					
6	Fr gn deferred inc m tax expns					
7	Fr gn w/hld tax					

Form Schedule M-3 (1120) Test 5		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2005
8	Interest expns					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
9	Stock opt expns					
10	Oth equ comp					
11	Meals Entrtmnt					
12	Fines penalties					
13	Judgements					
14	Parachute pymnt					
15	Comp sec 162m					
16	Pension profit-sh					
17	Oth post-retrmnt					
18	Deferred comp					
19	Charitable contri- bution cash tang					
20	Charitable contri- bution intang prop					
21	Charitable con- tribution limitita					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis oth costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat					
29	Sec 198 environ					
30	Depletion					
31	Depreciation					
32	Bad debt expns					
33	Corp-own life ins					
34	Purch vs lease					
35	Other expns/ded	256,260	(256,260)		0	See Attachment 7
36	Total expense/ deduction items	256,260	(256,260)		0	

Form 926 Test 5		Return by a U.S. Transferor of Property to a Foreign Corporation		TY 2005
Part I U.S. Transferor Information				
	Line Description	Line Amount / Information	Write-in / Literal	
	Name of transferor: International Finance Incorporated			
	Identifying number: 11-0000005			
1a	Transferor controlled by 5 or fewer domestic corps?	Yes		
1b	Transferor remain in existence after transfer? If not, list controlling shareholder(s) and ID(s):	Yes		
	Controlling shareholder			
	Identifying number			
	Controlling shareholder			
	Identifying number			
	Controlling shareholder			
	Identifying number			
	Controlling shareholder			
	Identifying number			
1c	If member of affiliated group, was it the parent corporation?	No		
	Name of parent corporation	ABC Finance		
	EIN of parent corporation	11-0000021		
2	If transferor partner in a partnership that was transferor but not treated as such, list name and EIN			
	Name of partnership			
	EIN of partnership			
Part II Transferee Foreign Corporation Information				
3	Name of transferee (foreign corp)	Foreign Finance Corporation		
4	Identifying number, if any			
5	Address (including country)	75 Any Street Birmingham England 126375		
6	Country of incorporation or organization	United Kingdom		
7	Foreign law characterization	Corporation		
8	Is the transferee foreign corporation a controlled foreign corp?	Yes		
Part III Information Regarding Transfer of Property				
9	Date of transfer	03/15/2005		
10	Type of nonrecognition transaction	351		
11	Description of property transferred:	Transferor: International Finance Incorporated, 35 Any Street, Anytown, NY 10006 Transferee: Foreign Finance Corporation, 75 Any Street, Birmingham England 126375 Transferor transferred U.S. \$5,000 cash to transferee on March 16, 2005		
12	Transfer result from a change in classification?	No		
13	Transferor required to recognize income under Temp Regulations sections 1.367(a)-4T through 1.367(a)-6T	No		

Form 926 Test 5		Return by a U.S. Transferor of Property to a Foreign Corporation		TY 2005
14a	Intangible property transferred as a result of the transaction?	No		
14b	If yes, describe the nature of the rights to the intangible property:			

Form 1118 Test 5		Foreign Tax Credit – Corporations		2005
For calendar year 2005 , or other tax year beginning _____, and ending _____				
Name of corporation: International Finance Incorporated				
EIN: 11-0000005				
	Line Description	Line Amount / Information	Write-in / Literals	
	Categories of income	Passive Income Checkbox		
Schedule A Income or (Loss) Before Adjustments				
A1	Frgn country		UK	
A2a	Deemed Dividends - Exclude gross-up		9,388,611	
A2b	Deemed Dividends -Gross-up Sec 78		115,282	
A3a	Other Dividends -Exclude gross-up			
A3b	Other Dividends -Gross -up Sec 78			
A4	Interest			
A5	Gross Rents, Royalties			
A6	Gross income fm PS			
A7	Other			
A8	Total (2a – 7)		9,503,893	
Totals	Add lines A through F			
	Total column 2a		9,388,611	
	Total column 2b		115,282	
	Total column 3a			
	Total column 3b			
	Total column 4			
	Total column 5			
	Total column 6			
	Total column 7			
	Total column 8		9,503,893	
A9a	Depreciation, Depletion, Amr			
A9b	Other Expenses			
A9c	Expenses related to Grs Incm			
A9d	Other definitely allocable ded		120,387	
A9e	Total Definitely allocable ded		120,387	
A10	Apportioned share of deduct			
A11	Total Deductions (9e & 10)		120,387	
A12	Total income or (loss) bfr Adj		9,383,506	
Totals	Add lines A through F			
	Total column 9a			
	Total column 9b			
	Total column 9c			
	Total column 9d		120,387	
	Total column 9e		120,387	
	Total column 10			
	Total column 11		120,387	
	Total column 12		9,383,506	
Schedule B Part I – Foreign Taxes Paid, Accrued, and Deemed Paid				
A1	Cr is claimed for taxes chkbx	Accrued is Checked – 12/05		
A2a	Dividends			
A2b	Interest			

Form 1118 Test 5		Foreign Tax Credit – Corporations		2005
A2c	Rents, Royalties, Lic Fees			
A2d	Section 863(b) Income			
A2e	Foreign Branch Income			
A2f	Services Income			
A2g	Other			
A2h	Total Foreign Taxes Paid			
A3	Tax Deemed Paid		115,282	
Totals	Add lines A through F			
	Total column 2a			
	Total column 2b			
	Total column 2c			
	Total column 2d			
	Total column 2e			
	Total column 2f			
	Total column 2g			
	Total column h			
	Total column 3		115,282	
Schedule B Part II – Separate Foreign Tax Credit				
1	Total foreign taxes paid			
2	Total taxes deem paid		115,282	
3	Reductions of taxes paid			
4	Total carryover of foreign tax			
5	Total foreign taxes		115,282	
6	Sch J Part I, Line 11 amount		9,383,506	
7a	Total taxable income all scrs		9,383,506	
7b	Adjustments to line 7a			
7c	Subtract line 7b from 7a		9,383,506	
8	Divide line 6 by line 7		1.000000	
9	Total U.S. income tax against		3,190,392	
10	Credit limitation		3,190,392	
11	Separate foreign tax credit		115,282	
Schedule B Part III – Summary of Separate Tax Credits				
	Line Description	Line Amount / Information	Write-in / Literals	
1	Cr for tax on passive income	115,282		
2	Cr for tax on high w/holding tx			
3	Cr for tax on fnan srvc incm			
4	Cr for tax on shipping income			
5	Cr for tax on DISC dividends			
6	Cr for tax on certain FSC distr			
7	Cr for tax on gen limitati incm			
8	Cr for tax on income re-srce			
9	Total			
10	Reduction in cr for intrnl boyct			
11	Total foreign tax credit			
Schedule C Part I – Dividends and Deemed Inclusions From Post-1986 Undistributed Earnings				
	Line Description	Line Amount / Information	Write-in / Literals	
1	Name of Foreign Corp	Foreign Finance Corp.		
2	Tax Year End	12/31		
3	Country of Incorporation	UK		
4	Post-1986 Undistributed Earn	34,432,628		See Attachment 14
5	Opening Balance in Post-86	0		
6a	Taxes Paid			
6b	Taxes Deemed Paid	277,263		

Form 1118 Test 5		Foreign Tax Credit – Corporations		2005
7	Post-1986 Foreign Income Tx		277,263	
8a	Functional Currency		14,316,654	
8b	U.S. Dollars		9,679,489	
9	Divide Col 8a by Col 4		.4158	
10	Tax Deemed Paid		115,282	
Total	Total column 10		115,282	
Schedule C Part II – Dividends Paid Out of Pre-1987 Accumulated Profits				
	Line Description	Line Amount / Information	Write-in / Literals	
1	Name of Foreign Corp			
2	Tax Year End			
3	Country of Incorporation			
4	Accumulated Profits for TY			
5	Foreign Taxes Paid			
6a	Functional Currency			
6b	U.S. Dollars			
7	Divide Col 6a by Col 4			
8a	Functional Currency			
8b	U.S. Dollars			
Total	Total column 8b			
Schedule C Part III – Deemed Inclusions From Pre-1987 Earnings and Profits				
	Line Description	Line Amount / Information	Write-in / Literals	
1	Name of Foreign Corp			
2	Tax Year End			
3	Country of Incorporation			
4	E&P for TY Indicated			
5	Foreign Taxes Paid			
6a	Functional Currency			
6b	U.S. Dollars			
7	Divide Col 6a by Col 4			
8	Tax Deemed Paid			
8b	U.S. Dollars			
Total	Total column 8			
Schedule D Part I, Sec A – Tax Deemed Paid by First-Tier Foreign Corporations				
	Line Description	Line Amount / Information	Write-in / Literals	
1	Name of Foreign Corp			
2	Tax Year End			
3	Country of Incorporation			
4	Post-1986 Undistributed Earn			
5	Opening Balance in Post-86			
6a	Taxes Paid			
6b	Taxes Deemed Paid			
7	Post-1986 Foreign Income Tx			
8a	2 nd Tier Corp-Func currency			
8b	1 st Tier Corp-Func currency			
9	Divide Col 8a by Col 4			
10	Tax Deemed Paid			
Schedule D Part I, Sec B – Dividends Paid Out of Pre-1987 Accumulated Profits				
	Line Description	Line Amount / Information	Write-in / Literals	
1	Name of Foreign Corp			
2	Tax Year End			
3	Country of Incorporation			
4	Accumulated Profits for TY			
5	Foreign Taxes Paid			

Form 1118 Test 5		Foreign Tax Credit – Corporations		2005
6a	2 nd Tier Corp–Func currency			
6b	1 st Tier Corp–Func currency			
7	Divide Col 6a by Col 4			
8a	Functional Currency			
8b	U.S. Dollars			
Schedule D Part II, Sec A – Tax Deemed Paid by Second-Tier Foreign Corporations				
	Line Description	Line Amount / Information	Write-in / Literals	
1	Name of Foreign Corp			
2	Tax Year End			
3	Country of Incorporation			
4	Post-1986 Undistributed Earn			
5	Opening Balance in Post-86			
6a	Taxes Paid			
6b	Taxes Deemed Paid			
7	Post-1986 Foreign Income Tx			
8a	3 rd Tier Corp–Func currency			
8b	2 nd Tier Corp–Func currency			
9	Divide Col 8a by Col 4			
10	Tax Deemed Paid			
Schedule D Part II, Sec B – Dividends Paid Out of Pre-1987 Accumulated Profits				
	Line Description	Line Amount / Information	Write-in / Literals	
1	Name of Foreign Corp			
2	Tax Year End			
3	Country of Incorporation			
4	Accumulated Profits for TY			
5	Foreign Taxes Paid			
6a	3 rd Tier Corp–Func currency			
6b	2 nd Tier Corp–Func currency			
7	Divide Col 6a by Col 4			
8a	Functional Currency			
8b	U.S. Dollars			
Schedule E Part I – Tax Deemed Paid by Third-Tier Foreign Corporations				
	Line Description	Line Amount / Information	Write-in / Literals	
1	Name of Foreign Corp			
2	Tax Year End			
3	Country of Incorporation			
4	Post-1986 Undistributed Earn			
5	Opening Balance in Post-86			
6a	Taxes Paid			
6b	Taxes Deemed Paid			
7	Post-1986 Foreign Income Tx			
8a	4 th Tier Corp–Func currency			
8b	3 rd Tier Corp–Func currency			
9	Divide Col 8a by Col 4			
10	Tax Deemed Paid			
Schedule E Part II – Tax Deemed Paid by Fourth-Tier Foreign Corporation				
	Line Description	Line Amount / Information	Write-in / Literals	
1	Name of Foreign Corp			
2	Tax Year End			
3	Country of Incorporation			
4	Post-1986 Undistributed Earn			
5	Opening Balance in Post-86			
6a	Taxes Paid			

Form 1118 Test 5		Foreign Tax Credit – Corporations		2005
6b	Taxes Deemed Paid			
7	Post-1986 Foreign Income Tx			
8a	5 th Tier Corp–Func currency			
8b	4 th Tier Corp–Func currency			
9	Divide Col 8a by Col 4			
10	Tax Deemed Paid			
Schedule E Part III – Tax Deemed Paid by Fifth-Tier Foreign Corporation				
	Line Description	Line Amount / Information	Write-in / Literals	
1	Name of Foreign Corp			
2	Tax Year End			
3	Country of Incorporation			
4	Post-1986 Undistributed Earn			
5	Opening Balance in Post-86			
6a	Taxes Paid			
6b	Taxes Deemed Paid			
7	Post-1986 Foreign Income Tx			
8a	6 th Tier Corp–Func currency			
8b	5 th Tier Corp–Func currency			
9	Divide Col 8a by Col 4			
10	Tax Deemed Paid			
Schedule F Gross Income and Definitely Allocable Deductions for Foreign Branches				
	Line Description	Line Amount / Information	Write-in / Literals	
A1	Name of Foreign Cntry or US			
A2	Gross Income			
A3	Definitely Allocable Deduction			
B1	Name of Foreign Cntry or US			
B2	Gross Income			
B3	Definitely Allocable Deduction			
Totals	Add lines A through F			
	Total column 2			
	Total column 3			
Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid				
	Line Description	Line Amount / Information	Write-in / Literals	
A	Reduction under Sec 901(e)			
B	Reduction of Oil, Gas Extract			
C	Reduction due to Intl Boycott			
D	Reduction for Sec 6038(c)			
E	Other Reduction of Taxes			
	Total – Lines A through E			
Schedule H Part I – Research and Development Deductions				
	Line Description	Line Amount / Information	Write-in / Literals	
Col (a)	Product line #1 SIC Code			
Col (b)	Gross Income Method Chkx			
1(a)(i)	Totals – Gross Sales			
1(a)(ii)	Totals – R&D Deductions			
1(a)(v)	Totals – Total R&D Deduction			
1(b)(vi)	Totals – Gross Income			
1(b)(vii)	Totals – Total R&D Deduction			
1(c)	Totals – Total R&D Deduction Not Definitely Allocable			
2(a)(i)	Total to be App – Gross Sales			
2(a)(ii)	Total to be App – R&D Deductions			

Form 1118 Test 5		Foreign Tax Credit – Corporations		2005
2(a)(v)	Total to be App – Total R&D Deduction			
2(b)(vi)	Tot to be App – Gross Income			
2(b)(vii)	Tot to be App – Total R&D Deduction			
2(c)	Tot to be App – Total R&D Deduction Not Definitely Allocable			
3a(a)(i)	Gen limit Incm – Gross Sales			
3a(a)(ii)	Gen limit Incm – R&D Deductions			
3a(a)(v)	Gen limit Incm – Total R&D Deduction			
3a(b)(vi)	Gen limit Incm – Gross Income			
3a(b)(vii)	Gen limit Incm – Total R&D Deduction			
3a(c)	Gen limit Incm – Total R&D Deduction Not Definitely Allocable			
3b(a)(i)	Passive Income – Gross Sales			
3b(a)(ii)	Passive Income – R&D Deductions			
3b(a)(v)	Passive Income – Total R&D Deduction			
3b(b)(vi)	Passive Income – Gross Income			
3b(b)(vii)	Passive Income – Total R&D Deduction			
3b(c)	Passive Income – Total R&D Deduction Not Definitely Allocable			
3c(a)(i)	High w/hold Intr – Gross Sales			
3c(a)(ii)	High w/hold Intr – R&D Deductions			
3c(a)(v)	High w/hold Intr – Total R&D Deduction			
3c(b)(vi)	High w/hold Intr – Gross Income			
3c(b)(vii)	High w/hold Intr – Total R&D Deduction			
3c(c)	High w/hold Intr – Total R&D Deduction Not Definitely Allocable			
3d(a)(i)	Financial Srvc Incm – Gross Sales			
3d(a)(ii)	Financial Srvc Incm – R&D Deduction			
3d(a)(v)	Financial Srvc Incm – Total R&D Deduction			
3d(b)(vi)	Financial Srvc Incm – Gross Income			

Form 1118 Test 5		Foreign Tax Credit – Corporations		2005
3d(b)(vii)	Financial Srvc Incm – Total R&D Deduction			
3d(c)	Financial Srvc Incm – Total R&D Deduction Not Definitely Allocable			
3e(a)(i)	Shipping Incm – Gross Sales			
3e(a)(ii)	Shipping Incm – R&D Deduction			
3e(a)(v)	Shipping Incm – Total R&D Deduction			
3e(b)(vi)	Shipping Incm – Gross Income			
3e(b)(vii)	Shipping Incm – Total R&D Deduction			
3e(c)	Shipping Incm – Total R&D Deduction Not Definitely Allocable			
3f(a)(i)	Frgr Trd Incm – Gross Sales			
3f(a)(ii)	Frgr Trd Incm – R&D Deduction			
3f(a)(v)	Frgr Trd Incm – Total R&D Deduction			
3f(b)(vi)	Frgr Trd Incm – Gross Income			
3f(b)(vii)	Frgr Trd Incm – Total R&D Deduction			
3f(c)	Frgr Trd Incm – Total R&D Deduction Not Definitely Allocable			
3g(a)(i)	Sec 901j incm – Gross Sales			
3g(a)(ii)	Sec 901j incm – R&D Deduction			
3g(a)(v)	Sec 901j incm – Total R&D Deduction			
3g(b)(vi)	Sec 901j incm – Gross Income			
3g(b)(vii)	Sec 901j incm – Total R&D Deduction			
3g(c)	Sec 901j incm – Total R&D Deduction Not Definitely Allocable			
3h(a)(i)	Treaty resource Incm – Gross Sales			
3h(a)(ii)	Treaty resource Incm – R&D Deduction			
3h(a)(v)	Treaty resource Incm – Total R&D Deduction			
3h(b)(vi)	Treaty resource Incm – Gross Income			
3h(b)(vii)	Treaty resource Incm – Total R&D Deduction			
3h(c)	Treaty resource Incm – Total R&D Deduction Not Definitely Allocable			

Form 1118 Test 5		Foreign Tax Credit – Corporations		2005
4(a)(i)	Total foreign – Gross Sales			
4(a)(ii)	Total foreign – R&D Deduction			
4(a)(v)	Total foreign – Total R&D Deduction			
4(b)(vi)	Total foreign – Gross Income			
4(b)(vii)	Total foreign – Total R&D Deduction			
4(c)	Total foreign – Total R&D Deduction Not Definitely Allocable			
Schedule H Part II – Interest Deductions, All Other Deductions, and Total Deductions				
	Line Description	Line Amount / Information		Write-in / Literals
Col (a)	Avg Value of Assets checkbox			
1a(i)	Totals – Nonfinancial Corp			
1a(ii)	Totals – Financial Corp			
1a(b)(iii)	Totals – Interest Deductions Nonfinancial Corp			
1a(b)(iv)	Totals – Interest Deductions Financial Corp			
1a(c)	Totals - All Other Deductions Not Definitely Allocable			
1a(d)	Totals - Totals			
1b(i)	Temp Regs 1.861-10T(e) – Nonfinancial Corp			
1b(ii)	Temp Regs 1.861-10T(e) – Financial Corp			
1b(b)(iii)	Temp Regs 1.861-10T(e) – Interest Deductions Nonfinancial Corp			
1b(b)(iv)	Temp Regs 1.861-10T(e) – Interest Deductions Financial Corp			
1b(c)	Temp Regs 1.861-10T(e) - All Other Deductions Not Definitely Allocable			
1b(d)	Temp Regs 1.861-10T(e) - Totals			
1c(i)	Temp Regs 1.861-10T – Nonfinancial Corp			
1c(ii)	Temp Regs 1.861-10T – Financial Corp			
1c(b)(iii)	Temp Regs 1.861-10T – Interest Deductions Nonfinancial Corp			
1c(b)(iv)	Temp Regs 1.861-10T – Interest Deductions Financial Corp			
1c(c)	Temp Regs 1.861-10T - All Other Deductions Not Definitely Allocable			
1c(d)	Temp Regs 1.861-10T - Totals			

Form 1118 Test 5		Foreign Tax Credit – Corporations		2005
1d(i)	Assets excl fm apprmnt forumula – Nonfinancial Corp			
1d(ii)	Assets excl fm apprmnt forumula – Financial Corp			
1d(b) (iii)	Assets excl fm apprmnt forumula – Interest Deductions Nonfinancial Corp			
1d(b) (iv)	Assets excl fm apprmnt forumula – Interest Deductions Financial Corp			
1d(c)	Assets excl fm apprmnt forumula - All Other Deductions Not Definitely Allocable			
1d(d)	Assets excl fm apprmnt forumula - Totals			
2a(i)	Total to be apportioned – Nonfinancial Corp			
2a(ii)	Total to be apportioned – Financial Corp			
2a(b) (iii)	Total to be apportioned – Interest Deductions Nonfinancial Corp			
2a(b) (iv)	Total to be apportioned – Interest Deductions Financial Corp			
2a(c)	Total to be apportioned - All Other Deductions Not Definitely Allocable			
2a(d)	Total to be apportioned - Totals			
3a(i)	Gen Limt – Nonfinancial Corp			
3a(ii)	Gen Limt – Financial Corp			
3a(b) (iii)	Gen Limt – Interest Deductions Nonfinancial Corp			
3a(b) (iv)	Gen Limt – Interest Deductions Financial Corp			
3a(c)	Gen Limt - All Other Deductions Not Definitely Allocable			
3a(d)	Gen Limt - Totals			
3b(i)	Passive Income – Nonfinancial Corp			
3b(ii)	Passive Income – Financial Corp			
3b(b) (iii)	Passive Income – Interest Deductions Nonfinancial Corp			
3b(b) (iv)	Passive Income – Interest Deductions Financial Corp			
3b(c)	Passive Income - All Other Deductions Not Definitely Allocable			
3b(d)	Passive Income - Totals			

Form 1118 Test 5		Foreign Tax Credit – Corporations		2005
3c(i)	High w/holding tax int – Nonfinancial Corp			
3c(ii)	High w/holding tax int – Financial Corp			
3c(b)(iii)	High w/holding tax int – Interest Deductions Nonfinancial Corp			
3c(b)(iv)	High w/holding tax int – Interest Deductions Financial Corp			
3c(c)	High w/holding tax int - All Other Deductions Not Definitely Allocable			
3c(d)	High w/holding tax int - Totals			
3d(i)	Finan srvcs incm – Nonfinancial Corp			
3d(ii)	Finan srvcs incm – Financial Corp			
3d(b)(iii)	Finan srvcs incm – Interest Deductions Nonfinancial Corp			
3d(b)(iv)	Finan srvcs incm – Interest Deductions Financial Corp			
3d(c)	Finan srvcs incm - All Other Deductions Not Definitely Allocable			
3d(d)	Finan srvcs incm - Totals			
3e(i)	Shipping Incm – Nonfinancial Corp			
3e(ii)	Shipping Incm – Financial Corp			
3e(b)(iii)	Shipping Incm – Interest Deductions Nonfinancial Corp			
3e(b)(iv)	Shipping Incm – Interest Deductions Financial Corp			
3e(c)	Shipping Incm - All Other Deductions Not Definitely Allocable			
3e(d)	Shipping Incm - Totals			
3f(i)	Frgn trade income – Nonfinancial Corp			
3f(ii)	Frgn trade income – Financial Corp			
3f(b)(iii)	Frgn trade income – Interest Deductions Nonfinancial Corp			
3f(b)(iv)	Frgn trade income – Interest Deductions Financial Corp			
3f(c)	Frgn trade income - All Other Deductions Not Definitely Allocable			
3f(d)	Frgn trade income - Totals			
3g(i)	FSC or fmr FSC – Nonfinancial Corp			
3g(ii)	FSC or fmr FSC – Financial Corp			

Form 1118 Test 5		Foreign Tax Credit – Corporations		2005
3g(b)(iii)	FSC or fmr FSC – Interest Deductions Nonfinancial Corp			
3g(b)(iv)	FSC or fmr FSC – Interest Deductions Financial Corp			
3g(c)	FSC or fmr FSC - All Other Deductions Not Definitely Allocable			
3g(d)	FSC or fmr FSC - Totals			
3h(i)	DISC or fmr DISC – Nonfinancial Corp			
3h(ii)	DISC or fmr DISC – Financial Corp			
3h(b)(iii)	DISC or fmr DISC – Interest Deductions Nonfinancial Corp			
3h(b)(iv)	DISC or fmr DISC – Interest Deductions Financial Corp			
3h(c)	DISC or fmr DISC - All Other Deductions Not Definitely Allocable			
3h(d)	DISC or fmr DISC - Totals			
3i(i)	Sec 901j incm – Nonfinancial Corp			
3i(ii)	Sec 901j incm – Financial Corp			
3i(b)(iii)	Sec 901j incm – Interest Deductions Nonfinancial Corp			
3i(b)(iv)	Sec 901j incm – Interest Deductions Financial Corp			
3i(c)	Sec 901j incm - All Other Deductions Not Definitely Allocable			
3i(d)	Sec 901j incm - Totals			
3j(i)	Treaty resource Incm – Nonfinancial Corp			
3j(ii)	Treaty resource Incm – Financial Corp			
3j(b)(iii)	Treaty resource Incm – Interest Deductions Nonfinancial Corp			
3j(b)(iv)	Treaty resource Incm – Interest Deductions Financial Corp			
3j(c)	Treaty resource Incm - All Other Deductions Not Definitely Allocable			
3j(d)	Treaty resource Incm - Totals			
4(i)	Total Frgn– Nonfinancial Corp			
4(ii)	Total Frgn – Financial Corp			
4(b)(iii)	Total Frgn – Interest Deductions Nonfinancial Corp			
4(b)(iv)	Total Frgn – Interest Deductions Financial Corp			
4(c)	Total Frgn - All Other Deds Not Def Allcbl			

Form 1118 Test 5		Foreign Tax Credit – Corporations		2005
4(d)	Total Frgn - Totals			

Schedule J (1118) Test 5		Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances	
For calendar year 2005, or other tax year beginning _____, and ending _____			
Name of corporation: International Finance Incorporated			
EIN: 11-0000005			
Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Lim Fractions			
	Line Description	Line Amount / Information	Write-in / Literals
1(i)	Incm before adj – Gen limitation		
1(ii)	Incm before adj – Passive incm	9,383,506	
1(iii)	Incm before adj – High w/hold int		
1(iv)	Incm before adj – Financial srvcs		
1(v)	Incm before adj – Shipping incm		
1(vi)	Incm before adj – DISC dividends		
1(vii)	Incm before adj – Frgn trd incm		
1(viii)	Incm before adj – FSC distribution		
1(ix)	Incm before adj – Other income		
2a(i)	Gen limit incm – Gen limitation		
2a(ii)	Gen limit incm – Passive incm		
2a(iii)	Gen limit incm – High w/hold int		
2a(iv)	Gen limit incm – Financial srvcs		
2a(v)	Gen limit incm – Shipping incm		
2a(vi)	Gen limit incm – DISC dividends		
2a(vii)	Gen limit incm – Frgn trd incm		
2a(viii)	Gen limit incm – FSC distribution		
2a(ix)	Gen limit incm – Other income		
2b(i)	Passive incm – Gen limitation		
2b(ii)	Passive incm – Passive incm		
2b(iii)	Passive incm – High w/hold int		
2b(iv)	Passive incm – Financial srvcs		
2b(v)	Passive incm – Shipping incm		
2b(vi)	Passive incm – DISC dividends		
2b(vii)	Passive incm – Frgn trd incm		
2b(viii)	Passive incm – FSC distribution		
2b(ix)	Passive incm – Other income		
2c(i)	High w/hld incm – Gen limitation		
2c(ii)	High w/hld incm – Passive incm		
2c(iii)	High w/hld incm – High w/hold int		
2c(iv)	High w/hld incm – Financial srvcs		
2c(v)	High w/hld incm – Shipping incm		
2c(vi)	High w/hld incm – DISC dividends		
2c(vii)	High w/hld incm – Frgn trd incm		
2c(viii)	High w/hld incm – FSC distribution		
2c(ix)	High w/hld incm – Other income		
2d(i)	Fin srvcs incm – Gen limitation		
2d(ii)	Fin srvcs incm – Passive incm		
2d(iii)	Fin srvcs incm – High w/hold int		
2d(iv)	Fin srvcs incm – Financial srvcs		
2d(v)	Fin srvcs incm – Shipping incm		

Schedule J (1118) Test 5		Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances	
2d(vi)	Fin svcs incm – DISC dividends		
2d(vii)	Fin svcs incm – Frgn trd incm		
2d(viii)	Fin svcs incm – FSC distribution		
2d(ix)	Fin svcs incm – Other income		
2e(i)	Shipping incm – Gen limitation		
2e(ii)	Shipping incm – Passive incm		
2e(iii)	Shipping incm – High w/hold int		
2e(iv)	Shipping incm – Financial svcs		
2e(v)	Shipping incm – Shipping incm		
2e(vi)	Shipping incm – DISC dividends		
2e(vii)	Shipping incm – Frgn trd incm		
2e(viii)	Shipping incm – FSC distribution		
2e(ix)	Shipping incm – Other income		
2f(i)	DISC dividends – Gen limitation		
2f(ii)	DISC dividends – Passive incm		
2f(iii)	DISC dividends – High w/hold int		
2f(iv)	DISC dividends – Financial svcs		
2f(v)	DISC dividends – Shipping incm		
2f(vi)	DISC dividends – DISC dividends		
2f(vii)	DISC dividends – Frgn trd incm		
2f(viii)	DISC dividends – FSC distribution		
2f(ix)	DISC dividends – Other income		
2g(i)	Frgn trd incm – Gen limitation		
2g(ii)	Frgn trd incm – Passive incm		
2g(iii)	Frgn trd incm – High w/hold int		
2g(iv)	Frgn trd incm – Financial svcs		
2g(v)	Frgn trd incm – Shipping incm		
2g(vi)	Frgn trd incm – DISC dividends		
2g(vii)	Frgn trd incm – Frgn trd incm		
2g(viii)	Frgn trd incm – FSC distribution		
2g(ix)	Frgn trd incm – Other income		
2h(i)	FSC distribution – Gen limitation		
2h(ii)	FSC distribution – Passive incm		
2h(iii)	FSC distribution – High w/hold int		
2h(iv)	FSC distribution – Financial svcs		
2h(v)	FSC distribution – Shipping incm		
2h(vi)	FSC distribution – DISC dividends		
2h(vii)	FSC distribution – Frgn trd incm		
2h(viii)	FSC distribution – FSC distribution		
2h(ix)	FSC distribution – Other income		
2i(i)	Other income – Gen limitation		
2i(ii)	Other income – Passive incm		
2i(iii)	Other income – High w/hold int		
2i(iv)	Other income – Financial svcs		
2i(v)	Other income – Shipping incm		
2i(vi)	Other income – DISC dividends		
2i(vii)	Other income – Frgn trd incm		
2i(viii)	Other income – FSC distribution		

Schedule J (1118) Test 5		Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances	
2i(ix)	Other income – Other income		
3(i)	Subtotal – Gen limitation		
3(ii)	Subtotal – Passive incm		9,383,506
3(iii)	Subtotal – High w/hold int		
3(iv)	Subtotal – Financial srvcs		
3(v)	Subtotal – Shipping incm		
3(vi)	Subtotal – DISC dividends		
3(vii)	Subtotal – Frgn trd incm		
3(viii)	Subtotal – FSC distribution		
3(ix)	Subtotal – Other income		
4(i)	Overall frgn loss – Gen limitation		
4(ii)	Overall frgn loss – Passive incm		
4(iii)	Overall frgn loss – High w/hold int		
4(iv)	Overall frgn loss – Financial srvcs		
4(v)	Overall frgn loss – Shipping incm		
4(vi)	Overall frgn loss – DISC dividends		
4(vii)	Overall frgn loss – Frgn trd incm		
4(viii)	Overall frgn loss – FSC distribution		
4(ix)	Overall frgn loss – Other income		
5(i)	Recpt frgn loss – Gen limitation		
5(ii)	Recpt frgn loss – Passive incm		
5(iii)	Recpt frgn loss – High w/hold int		
5(iv)	Recpt frgn loss – Financial srvcs		
5(v)	Recpt frgn loss – Shipping incm		
5(vi)	Recpt frgn loss – DISC dividends		
5(vii)	Recpt frgn loss – Frgn trd incm		
5(viii)	Recpt frgn loss – FSC distribution		
5(ix)	Recpt frgn loss – Other income		
6(i)	Subtotal (In 6)– Gen limitation		
6(ii)	Subtotal (In 6)– Passive incm		
6(iii)	Subtotal (In 6)– High w/hold int		
6(iv)	Subtotal (In 6)– Financial srvcs		
6(v)	Subtotal (In 6)– Shipping incm		
6(vi)	Subtotal (In 6)– DISC dividends		
6(vii)	Subtotal (In 6)– Frgn trd incm		
6(viii)	Subtotal (In 6)– FSC distribution		
6(ix)	Subtotal (In 6)– Other income		
7a(i)	Gen limit incm – Gen limitation		
7a(ii)	Gen limit incm – Passive incm		
7a(iii)	Gen limit incm – High w/hold int		
7a(iv)	Gen limit incm – Financial srvcs		
7a(v)	Gen limit incm – Shipping incm		
7a(vi)	Gen limit incm – DISC dividends		
7a(vii)	Gen limit incm – Frgn trd incm		
7a(viii)	Gen limit incm – FSC distribution		
7a(ix)	Gen limit incm – Other income		
7b(i)	Passive incm – Gen limitation		
7b(ii)	Passive incm – Passive incm		

Schedule J (1118) Test 5		Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances	
7b(iii)	Passive incm – High w/hold int		
7b(iv)	Passive incm – Financial srvc		
7b(v)	Passive incm – Shipping incm		
7b(vi)	Passive incm – DISC dividends		
7b(vii)	Passive incm – Frgn trd incm		
7b(viii)	Passive incm – FSC distribution		
7b(ix)	Passive incm – Other income		
7c(i)	High w/hld incm – Gen limitation		
7c(ii)	High w/hld incm – Passive incm		
7c(iii)	High w/hld incm – High w/hold int		
7c(iv)	High w/hld incm – Financial srvc		
7c(v)	High w/hld incm – Shipping incm		
7c(vi)	High w/hld incm – DISC dividends		
7c(vii)	High w/hld incm – Frgn trd incm		
7c(viii)	High w/hld incm – FSC distribution		
7c(ix)	High w/hld incm – Other income		
7d(i)	Fin srvc incm – Gen limitation		
7d(ii)	Fin srvc incm – Passive incm		
7d(iii)	Fin srvc incm – High w/hold int		
7d(iv)	Fin srvc incm – Financial srvc		
7d(v)	Fin srvc incm – Shipping incm		
7d(vi)	Fin srvc incm – DISC dividends		
7d(vii)	Fin srvc incm – Frgn trd incm		
7d(viii)	Fin srvc incm – FSC distribution		
7d(ix)	Fin srvc incm – Other income		
7e(i)	Shipping incm – Gen limitation		
7e(ii)	Shipping incm – Passive incm		
7e(iii)	Shipping incm – High w/hold int		
7e(iv)	Shipping incm – Financial srvc		
7e(v)	Shipping incm – Shipping incm		
7e(vi)	Shipping incm – DISC dividends		
7e(vii)	Shipping incm – Frgn trd incm		
7e(viii)	Shipping incm – FSC distribution		
7e(ix)	Shipping incm – Other income		
7f(i)	DISC dividends – Gen limitation		
7f(ii)	DISC dividends – Passive incm		
7f(iii)	DISC dividends – High w/hold int		
7f(iv)	DISC dividends – Financial srvc		
7f(v)	DISC dividends – Shipping incm		
7f(vi)	DISC dividends – DISC dividends		
7f(vii)	DISC dividends – Frgn trd incm		
7f(viii)	DISC dividends – FSC distribution		
7f(ix)	DISC dividends – Other income		
7g(i)	Frgn trd incm – Gen limitation		
7g(ii)	Frgn trd incm – Passive incm		
7g(iii)	Frgn trd incm – High w/hold int		
7g(iv)	Frgn trd incm – Financial srvc		
7g(v)	Frgn trd incm – Shipping incm		

Schedule J (1118) Test 5		Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances	
7g(vi)	Frgn trd incm – DISC dividends		
7g(vii)	Frgn trd incm – Frgn trd incm		
7g(viii)	Frgn trd incm – FSC distribution		
7g(ix)	Frgn trd incm – Other income		
7h(i)	FSC distribution – Gen limitation		
7h(ii)	FSC distribution – Passive incm		
7h(iii)	FSC distribution – High w/hold int		
7h(iv)	FSC distribution – Financial srvcs		
7h(v)	FSC distribution – Shipping incm		
7h(vi)	FSC distribution – DISC dividends		
7h(vii)	FSC distribution – Frgn trd incm		
7h(viii)	FSC distribution – FSC distribution		
7h(ix)	FSC distribution – Other income		
7i(i)	Other income – Gen limitation		
7i(ii)	Other income – Passive incm		
7i(iii)	Other income – High w/hold int		
7i(iv)	Other income – Financial srvcs		
7i(v)	Other income – Shipping incm		
7i(vi)	Other income – DISC dividends		
7i(vii)	Other income – Frgn trd incm		
7i(viii)	Other income – FSC distribution		
7i(ix)	Other income – Other income		
8(i)	Subtotal (ln 8)– Gen limitation		
8(ii)	Subtotal (ln 8) – Passive incm		9,383,506
8(iii)	Subtotal (ln 8)– High w/hold int		
8(iv)	Subtotal (ln 8)– Financial srvcs		
8(v)	Subtotal (ln 8)– Shipping incm		
8(vi)	Subtotal (ln 8)– DISC dividends		
8(vii)	Subtotal (ln 8) – Frgn trd incm		
8(viii)	Subtotal (ln 8)– FSC distribution		
8(ix)	Subtotal (ln 8) – Other income		
9(i)	Subtotal (ln 9)– Gen limitation		
9(ii)	Subtotal (ln 9) – Passive incm		9,383,506
9(iii)	Subtotal (ln 9)– High w/hold int		
9(iv)	Subtotal (ln 9)– Financial srvcs		
9(v)	Subtotal (ln 9)– Shipping incm		
9(vi)	Subtotal (ln 9)– DISC dividends		
9(vii)	Subtotal (ln 9) – Frgn trd incm		
9(viii)	Subtotal (ln 9)– FSC distribution		
9(ix)	Subtotal (ln 9) – Other income		
10(i)	Allocation CY – Gen limitation		
10(ii)	Allocation CY – Passive incm		
10(iii)	Allocation CY – High w/hold int		
10(iv)	Allocation CY – Financial srvcs		
10(v)	Allocation CY – Shipping incm		
10(vi)	Allocation CY – DISC dividends		
10(vii)	Allocation CY – Frgn trd incm		
10(viii)	Allocation CY – FSC distribution		

Schedule J (1118) Test 5		Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances	
10(ix)	Allocation CY – Other income		
11(i)	Num Limit Frac – Gen limitation		
11(ii)	Num Limit Frac – Passive incm	9,383,506	
11(iii)	Num Limit Frac – High w/hold int		
11(iv)	Num Limit Frac – Financial srvcs		
11(v)	Num Limit Frac – Shipping incm		
11(vi)	Num Limit Frac – DISC dividends		
11(vii)	Num Limit Frac – Frgn trd incm		
11(viii)	Num Limit Frac – FSC distribution		
11(ix)	Num Limit Frac – Other income		
Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized			
a(i)	Gen limit incm – Gen limitation		
a(ii)	Gen limit incm – Passive incm		
a(iii)	Gen limit incm – High w/hold int		
a(iv)	Gen limit incm – Financial srvcs		
a(v)	Gen limit incm – Shipping incm		
a(vi)	Gen limit incm – DISC dividends		
a(vii)	Gen limit incm – Frgn trd incm		
a(viii)	Gen limit incm – FSC distribution		
a(ix)	Gen limit incm – Other income		
b(i)	Passive incm – Gen limitation		
b(ii)	Passive incm – Passive incm		
b(iii)	Passive incm – High w/hold int		
b(iv)	Passive incm – Financial srvcs		
b(v)	Passive incm – Shipping incm		
b(vi)	Passive incm – DISC dividends		
b(vii)	Passive incm – Frgn trd incm		
b(viii)	Passive incm – FSC distribution		
b(ix)	Passive incm – Other income		
c(i)	High w/hld incm – Gen limitation		
c(ii)	High w/hld incm – Passive incm		
c(iii)	High w/hld incm – High w/hold int		
c(iv)	High w/hld incm – Financial srvcs		
c(v)	High w/hld incm – Shipping incm		
c(vi)	High w/hld incm – DISC dividends		
c(vii)	High w/hld incm – Frgn trd incm		
c(viii)	High w/hld incm – FSC distribution		
c(ix)	High w/hld incm – Other income		
d(i)	Fin srvcs incm – Gen limitation		
d(ii)	Fin srvcs incm – Passive incm		
d(iii)	Fin srvcs incm – High w/hold int		
d(iv)	Fin srvcs incm – Financial srvcs		
d(v)	Fin srvcs incm – Shipping incm		
d(vi)	Fin srvcs incm – DISC dividends		
d(vii)	Fin srvcs incm – Frgn trd incm		
d(viii)	Fin srvcs incm – FSC distribution		
d(ix)	Fin srvcs incm – Other income		
e(i)	Shipping incm – Gen limitation		

Schedule J (1118) Test 5		Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances	
e(ii)	Shipping incm – Passive incm		
e(iii)	Shipping incm – High w/hold int		
e(iv)	Shipping incm – Financial srvcs		
e(v)	Shipping incm – Shipping incm		
e(vi)	Shipping incm – DISC dividends		
e(vii)	Shipping incm – Frgn trd incm		
e(viii)	Shipping incm – FSC distribution		
e(ix)	Shipping incm – Other income		
f(i)	DISC dividends – Gen limitation		
f(ii)	DISC dividends – Passive incm		
f(iii)	DISC dividends – High w/hold int		
f(iv)	DISC dividends – Financial srvcs		
f(v)	DISC dividends – Shipping incm		
f(vi)	DISC dividends – DISC dividends		
f(vii)	DISC dividends – Frgn trd incm		
f(viii)	DISC dividends – FSC distribution		
f(ix)	DISC dividends – Other income		
g(i)	Frgn trd incm – Gen limitation		
g(ii)	Frgn trd incm – Passive incm		
g(iii)	Frgn trd incm – High w/hold int		
g(iv)	Frgn trd incm – Financial srvcs		
g(v)	Frgn trd incm – Shipping incm		
g(vi)	Frgn trd incm – DISC dividends		
g(vii)	Frgn trd incm – Frgn trd incm		
g(viii)	Frgn trd incm – FSC distribution		
g(ix)	Frgn trd incm – Other income		
h(i)	FSC distribution – Gen limitation		
h(ii)	FSC distribution – Passive incm		
h(iii)	FSC distribution – High w/hold int		
h(iv)	FSC distribution – Financial srvcs		
h(v)	FSC distribution – Shipping incm		
h(vi)	FSC distribution – DISC dividends		
h(vii)	FSC distribution – Frgn trd incm		
h(viii)	FSC distribution – FSC distribution		
h(ix)	FSC distribution – Other income		
i(i)	Other income – Gen limitation		
i(ii)	Other income – Passive incm		
i(iii)	Other income – High w/hold int		
i(iv)	Other income – Financial srvcs		
i(v)	Other income – Shipping incm		
i(vi)	Other income – DISC dividends		
i(vii)	Other income – Frgn trd incm		
i(viii)	Other income – FSC distribution		
i(ix)	Other income – Other income		
Part III Overall Foreign Loss Account Balances (section 904(f)(1))			
1(i)	Begn balance – Gen limitation		
1(ii)	Begn balance – Passive incm		
1(iii)	Begn balance – High w/hold int		

Schedule J (1118) Test 5		Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances	
1(iv)	Begn balance – Financial srvc		
1(v)	Begn balance – Shipping incm		
1(vi)	Begn balance – DISC dividends		
1(vii)	Begn balance – Frgn trd incm		
1(viii)	Begn balance – FSC distribution		
1(ix)	Begn balance – Other income		
2(i)	CY additions – Gen limitation		
2(ii)	CY additions – Passive incm		
2(iii)	CY additions – High w/hold int		
2(iv)	CY additions – Financial srvc		
2(v)	CY additions – Shipping incm		
2(vi)	CY additions – DISC dividends		
2(vii)	CY additions – Frgn trd incm		
2(viii)	CY additions – FSC distribution		
2(ix)	CY additions – Other income		
3(i)	CY reductions – Gen limitation		
3(ii)	CY reductions – Passive incm		
3(iii)	CY reductions – High w/hold int		
3(iv)	CY reductions – Financial srvc		
3(v)	CY reductions – Shipping incm		
3(vi)	CY reductions – DISC dividends		
3(vii)	CY reductions – Frgn trd incm		
3(viii)	CY reductions – FSC distribution		
3(ix)	CY reductions – Other income		
4(i)	Subtotal (ln 4) – Gen limitation		
4(ii)	Subtotal (ln 4) – Passive incm		
4(iii)	Subtotal (ln 4) – High w/hold int		
4(iv)	Subtotal (ln 4) – Financial srvc		
4(v)	Subtotal (ln 4) – Shipping incm		
4(vi)	Subtotal (ln 4) – DISC dividends		
4(vii)	Subtotal (ln 4) – Frgn trd incm		
4(viii)	Subtotal (ln 4) – FSC distribution		
4(ix)	Subtotal (ln 4) – Other income		
5(i)	CY recapture – Gen limitation		
5(ii)	CY recapture – Passive incm		
5(iii)	CY recapture – High w/hold int		
5(iv)	CY recapture – Financial srvc		
5(v)	CY recapture – Shipping incm		
5(vi)	CY recapture – DISC dividends		
5(vii)	CY recapture – Frgn trd incm		
5(viii)	CY recapture – FSC distribution		
5(ix)	CY recapture – Other income		
6(i)	Ending balance – Gen limitation		
6(ii)	Ending balance – Passive incm		
6(iii)	Ending balance – High w/hold int		
6(iv)	Ending balance – Financial srvc		
6(v)	Ending balance – Shipping incm		
6(vi)	Ending balance – DISC dividends		

Schedule J (1118) Test 5		Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances	
6(vii)	Ending balance – Frgn trd incm		
6(viii)	Ending balance – FSC distribution		
6(ix)	Ending balance – Other income		

Form 5471 Test 5		Information Return of U.S. Persons With Respect to Certain Foreign Corporations	
Annual Accounting Period beginning 01/01 , 2005, ending 12/31 , 2005			
Part I Reporting Corporation			
Name and Address: International Finance Incorporated 35 Any Street, Anytown, NY 10006			
	Line Description	Line Amount / Info	Write-in / Literal
A	EIN	11-0000005	
B	Category of filer checkboxes	Box 4 and 5 Checked	
C	Total % of frgn corp stock	100	
Filer's tax year beginning 01/01 , 2005, ending 12/31 , 2005			
D(1)	Name		
D(2)	Address		
D(3)	Identifying Number		
D(4)	Check applicable boxes		
1a	Name/address of frgn corp	Foreign Finance Corporation 75 Any Street, Birmingham England 126375	
1b	EIN, if any		
1c	Cnty whose laws incorp	UK	
1d	Date of Incorporation	01/01/90	
1e	Principal place of business	United Kingdom	
1f	Principal business act code	523900	
1g	Principal business activity	Other Financial Investment	
1h	Functional currency	British Pound	
2a	U.S. name, address, EIN		
2b(i)	Taxable income or (loss)		
2b(ii)	U.S. income tax paid		
2c	Frgn corp name, address	Samual Addams 75 Any Street, Birmingham England 126375	
2d	Name, add of person w/ bks		
Sch A Stock of the Foreign Corporation			
(a)	Desc of each class of stock	Common	
(b)(i)	Beg of annual acct period	1,000	
(b)(ii)	End of annual acct period	1,000	
(a)	Desc of each class of stock	Preferred	
(b)(i)	Beg of annual acct period	258,280	
(b)(ii)	End of annual acct period	258,280	
Sch B U.S. Shareholders of Foreign Corporation			
(a)	Name, add, EIN of shrholder	International Finance Incorporated 35 Any Street, Anytown, NY 10006 11-0000005	
(b)	Desc of each class of stock	Common	
(c)	Number shares held at beg	1,000	
(d)	Number shares held at end	1,000	
(e)	Pro rata share of subpart F	100	
(a)	Name, add, EIN of shrholder	International Finance Incorporated 35 Any Street, Anytown, NY 10006 11-0000005	

Form 5471 Test 5		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		
(b)	Desc of each class of stock	Class B Preferred		
(c)	Number shares held at beg	258,280		
(d)	Number shares held at end	258,280		
(e)	Pro rata share of subpart F	100		
Sch C Income Statement				
		Func Curr	US Dollars	
1a	Gross receipt or sales			
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest	8,224,411	5,560,524	
6	Gross,rents,royalties,lic fees	14,988,962	10,134,037	
7	Net gain or (loss)			
8	Other income			
9	Total income	23,213,373	15,694,561	
10	Compensation of officers			
11	Rents, royalties, license fees	2,588,175	1,749,865	
12	Interest	36,977	25,000	
13	Deprec not deduc elsewhere			
14	Depletion			
15	Taxes	121	82	
16	Other deductions	556,318	376,127	See Attachment 8
17	Total deductions	3,181,591	2,151,074	
18	Net income or (loss)	20,031,782	13,543,487	
19	Extraordinary items & pr pd adj			
20	Provision for incm,war profits	7,818,965	5,286,402	
21	Current year net income (loss)	12,212,817	8,257,085	
Sch E Income, War Profits, and Excess Profits Taxes Paid or Accrued				
1(a)	Country or U.S. possession	U.S.		
1(b)	Amount of tax in frgn currency			
1(c)	Amount of tax conver rate			
1(d)	Amount of tax in U.S. dollars			
2(a)	Country or U.S. possession	United Kingdom		
2(b)	Amount of tax in frgn currency	7,969,922		
2(c)	Amount of tax conver rate	0.6761		
2(d)	Amount of tax in U.S. dollars	5,388,464		
8	Total	5,388,464		
Sch F Balance Sheet				
	Assets	(a) Beginning of annual acct period	(b) End of annual acct period	
1	Cash	8,557,500	3,281,502	
2a	Trade notes and accts recvble	855,858	15,006,554	
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets	255,108	243,012	See Attachment 9
5	Loan to shareholders	46,001,741		
6	Investment in subsidiaries			
7	Other investments	57,437	36,820,277	See Attachment 10

Form 5471 Test 5		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		
8a	Bldgs & other deprec assets			
8b	Less accumulated deprec			
9a	Depletable assets			
9b	Less accumulated deprec			
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			
11c	Intangible assets-Patents,etc	11,727,492	21,085,517	
11d	Intangible assets-Less accum			
12	Other assets			
13	Total assets	67,455,136	76,436,862	
Liabilities				
14	Accounts payable		68,312	
15	Other current liabilities	4,001,670	5,080,202	See Attachment 11
16	Loans fm shareholders			
17	Other liabilities	2,016,428	1,247,422	See Attachment 12
18a	Capital stock – Preferred	76,727,110	76,727,110	
18b	Capital stock – Common	1,000,000	1,000,000	
19	Paid-in or capital surplus			
20	Retained earnings	(16,290,072)	(7,686,184)	
21	Less cost of treasury stock			
22	Total liabilities & shrhldr equi	67,455,136	76,436,862	
Sch G Other Information				
	Line Description	Line Amount / Info	Write-in / Literal	
1	Frgn corp owned > 10% int chckbx	No		
2	Frgn corp owned int in stock chckbx	No		
3	Frgn corp owned frgn entities disre	No		
Sch H Current Earnings and Profits				
1	Current year net income	12,212,817		
		Net Additions	Net Subtractions	Write-in / Literal
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allw	355,647		
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes		113,140	
2h	Other	1,946,284	515,184	See Attachment 13
3	Total net additions	2,301,931		
4	Total net subtraction		628,324	
5a	Current earnings & profits	13,886,424		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	13,886,424		
5d	Current E&P in U.S. dollars	9,388,611		
	Exchange Rate Used	.6761		
Sch I Summary of Shareholder's Income				

Form 5471 Test 5		Information Return of U.S. Persons With Respect to Certain Foreign Corporations	
	Line Description	Line Amount / Info	Write-in / Literal
1	Subpart F income	9,388,611	
2	Earnings invested in US prop		
3	Prev exclud subpart F incm		
4	Prev exclud export trade incm		
5	Factoring income		
6	Total of lines 1 through 5	9,388,611	
7	Dividends received		
8	Exchange gain or (loss)		
	Incm of frgn corp blk'd chckbx	No	
	Frgn corp incmn unblk'd chckbx	No	

Sch J (F5471) Test 5		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
	Name of person filing Form 5471	International Finance Corporation	
	Identifying number	11-0000005	
	Name of foreign corporation	Foreign Finance Corporation	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings	20,546,204	
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed	69,100,775	
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property		
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive		
1(c)(iii)	Balance Beginning of Yr – Subpart F Income	430,230	
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P	90,077,209	
2a(a)	CY E&P – Post 1986 Undist Earn	13,886,424	
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings		
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings	34,432,628	
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed	69,100,775	
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings	13,886,424	
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed		
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property		
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive		
4(c)(iii)	Sec 951(a), 959(c) – Subpart F Income	13,886,424	
5a(c)(i)	Actual dist nonpreviously taxed – Earnings Invested US Property		
5a(c)(ii)	Actual dist nonpreviously taxed – Earnings Invested Excess Passive		
5a(c)(iii)	Actual dist nonpreviously taxed – Subpart F Income		
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings		
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed		
6a(c)(i)	Balance of previously taxed E&P – Earnings Invested US Property		
6a(c)(ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive		
6a(c)	Balance of previously taxed E&P –	14,316,654	

Sch J (F5471) Test 5		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
(iii)	Subpart F Income		
6b(a)	Balance of E&P not prev taxed – Post-1986 Undistributed Earnings	20,546,204	
6b(b)	Balance of E&P not prev taxed – Pre-1987 E&P Not Previous Taxed	69,100,775	
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings	20,546,204	
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed	69,100,575	
7(c)(i)	Balance At end of Yr – Earnings Invested US Property		
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive		
7(c)(iii)	Balance At end of Yr – Subpart F Income	14,316,654	
7(d)	Balance At end of Yr – Total Sec 964(a) E&P	103,963,633	

Schedule M (5471) Test 5		Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons		TY 2005
Name of person filing Form 5471: International Finance Incorporated				
Identifying number: 11-0000005				
Name of foreign corporation: Foreign Finance Corporation				
Relevant functional currency and exchange rate used throughout this schedule				
	Line Description	Line Amount	Write-in / Literal	
1(a)	Sales of stock in trade (inventory)			
1(b)	U.S. person filing this return			
1(c)	Any domestic corporation or partnership			
1(d)	Any foreign corporation or partnership			
1(e)	10% or more of U.S. shareholder			
1(f)	10% or more U.S. shareholder of any corp			
2(a)	Sales of property rights			
2(b)	U.S. person filing this return			
2(c)	Any domestic corporation or partnership			
2(d)	Any foreign corporation or partnership			
2(e)	10% or more of U.S. shareholder			
2(f)	10% or more U.S. shareholder of any corp			
3(a)	Compensation received			
3(b)	U.S. person filing this return			
3(c)	Any domestic corporation or partnership			
3(d)	Any foreign corporation or partnership			
3(e)	10% or more of U.S. shareholder			
3(f)	10% or more U.S. shareholder of any corp			
4(a)	Commissions received			
4(b)	U.S. person filing this return			
4(c)	Any domestic corporation or partnership			
4(d)	Any foreign corporation or partnership			
4(e)	10% or more of U.S. shareholder			
4(f)	10% or more U.S. shareholder of any corp			
5(a)	Rents, royalties and license fees received			
5(b)	U.S. person filing this return			
5(c)	Any domestic corporation or partnership			
5(d)	Any foreign corporation or partnership		10,134,038	
5(e)	10% or more of U.S. shareholder			
5(f)	10% or more U.S. shareholder of any corp			
6(a)	Dividends received			
6(b)	U.S. person filing this return			
6(c)	Any domestic corporation or partnership			
6(d)	Any foreign corporation or partnership			
6(e)	10% or more of U.S. shareholder			
6(f)	10% or more U.S. shareholder of any corp			
7(a)	Interest received			
7(b)	U.S. person filing this return			
7(c)	Any domestic corporation or partnership			
7(d)	Any foreign corporation or partnership		5,560,524	
7(e)	10% or more of U.S. shareholder			
7(f)	10% or more U.S. shareholder of any corp			
8(a)	Premiums received for insurance or reinsurance			
8(b)	U.S. person filing this return			

Schedule M (5471) Test 5		Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons		TY 2005
	Line Description	Line Amount	Write-in / Literal	
8(c)	Any domestic corporation or partnership			
8(d)	Any foreign corporation or partnership			
8(e)	10% or more of U.S. shareholder			
8(f)	10% or more U.S. shareholder of any corp			
9(a)	Add lines 1 through 8			
9(b)	U.S. person filing this return			
9(c)	Any domestic corporation or partnership			
9(d)	Any foreign corporation or partnership		15,694,562	
9(e)	10% or more of U.S. shareholder			
9(f)	10% or more U.S. shareholder of any corp			
10(a)	Add lines 1 through 8			
10(b)	U.S. person filing this return			
10(c)	Any domestic corporation or partnership			
10(d)	Any foreign corporation or partnership			
10(e)	10% or more of U.S. shareholder			
10(f)	10% or more U.S. shareholder of any corp			
11(a)	Purchases of tangible property other than stock			
11(b)	U.S. person filing this return			
11(c)	Any domestic corporation or partnership			
11(d)	Any foreign corporation or partnership			
11(e)	10% or more of U.S. shareholder			
11(f)	10% or more U.S. shareholder of any corp			
12(a)	Purchases of property rights (patents, trademks)			
12(b)	U.S. person filing this return			
12(c)	Any domestic corporation or partnership			
12(d)	Any foreign corporation or partnership			
12(e)	10% or more of U.S. shareholder			
12(f)	10% or more U.S. shareholder of any corp			
13(a)	Compensation paid for technical managerial....			
13(b)	U.S. person filing this return			
13(c)	Any domestic corporation or partnership			
13(d)	Any foreign corporation or partnership			
13(e)	10% or more of U.S. shareholder			
13(f)	10% or more U.S. shareholder of any corp			
14(a)	Commissions paid			
14(b)	U.S. person filing this return			
14(c)	Any domestic corporation or partnership			
14(d)	Any foreign corporation or partnership			
14(e)	10% or more of U.S. shareholder			
14(f)	10% or more U.S. shareholder of any corp			
15(a)	Rents, royalties and license fees paid			
15(b)	U.S. person filing this return			
15(c)	Any domestic corporation or partnership			
15(d)	Any foreign corporation or partnership			
15(e)	10% or more of U.S. shareholder			
15(f)	10% or more U.S. shareholder of any corp			
16(a)	Dividends paid			
16(b)	U.S. person filing this return			

Schedule M (5471) Test 5		Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons		TY 2005
16(c)	Any domestic corporation or partnership			
16(d)	Any foreign corporation or partnership			
16(e)	10% or more of U.S. shareholder			
16(f)	10% or more U.S. shareholder of any corp			
	Line Description	Line Amount		Write-in / Literal
17(a)	Interest paid			
17(b)	U.S. person filing this return			
17(c)	Any domestic corporation or partnership			
17(d)	Any foreign corporation or partnership			
17(e)	10% or more of U.S. shareholder			
17(f)	10% or more U.S. shareholder of any corp			
18(a)	Add lines 10 through 17			
18(b)	U.S. person filing this return			
18(c)	Any domestic corporation or partnership			
18(d)	Any foreign corporation or partnership			
18(e)	10% or more of U.S. shareholder			
18(f)	10% or more U.S. shareholder of any corp			
19(a)	Amounts borrowed (enter the max loan bal)			
19(b)	U.S. person filing this return			
19(c)	Any domestic corporation or partnership			
19(d)	Any foreign corporation or partnership			
19(e)	10% or more of U.S. shareholder			
19(f)	10% or more U.S. shareholder of any corp			
20(a)	Amounts loaned (enter the max loan bal)			
20(b)	U.S. person filing this return			
20(c)	Any domestic corporation or partnership			
20(d)	Any foreign corporation or partnership			
20(e)	10% or more of U.S. shareholder			
20(f)	10% or more U.S. shareholder of any corp			

Sch O (F5471)Test 5		Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock	
	Line Description	Line Amount / Info	Write-in / Literal
	Name of person filing:	International Finance Incorporated	
	EIN:	11-0000005	
	Name of frgn corp	Foreign Finance Corp.	
Part I To Be Completed by U.S. Officers and Directors			
(a)	Name of shareholder	International Finance Incorporated	
(b)	Address of shareholder	35 Any Street Anytown, NY 10006	
(c)	Identifying number	11-0000005	
(d)	Date of orig 10% acquisition	1-1-1990	
(e)	Date of addl 10% acquisition		
Part II Sec A - To Be Completed by U.S. Shareholders			
(a)	Name, address, ID number	International Finance Incorporated 35 Any Street Anytown, NY 10006	
(b)(1)	Type of return	Anytown, NY 10006	
(b)(2)	Date return filed	9-15-2006	
(b)(3)	IRS Center where filed	Ogden	
(c)	Date shareholder last filed		
Part II Sec B – U.S. Persons Who Are Officers or Directors of the Foreign Corporation			
(a)	Name of officer or director		
(b)	Address		
(c)	Social security number		
(d)	Officer or Director checkbox		
Part II Sec C – Acquisition of Stock			
(a)	Name of shareholder(s)	Foreign Finance Corporation	
(b)	Class of stock acquired	Common	
(c)	Date of acquisition	12/31/2005	
(d)	Method of acquisition	Purchase	
(e)(1)	Num shr aquired-Directly	1,000	
(e)(2)	Num shr aquired-Indirectly		
(e)(3)	Num shr aquired-Constrvly		
(f)	Amount paid or value given	\$9,000,000	
(g)	Name, address of person fm whom shares acquired		
Part II Sec D – Disposition of Stock			
(a)	Name of shareholder(s)		
(b)	Class of stock		
(c)	Date of disposition		
(d)	Method of disposition		
(e)(1)	Num shr disposed-Directly		
(e)(2)	Num shr disposed-Indirectly		
(e)(3)	Num shr disposed-Constrly		
(f)	Amount received		
(g)	Name, address of person to whom disposition made		
Part II Sec E – Organization or Reorganization of Foreign Corporation			

Sch O (F5471)Test 5		Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock	
(a)	Name,address of transferor		
(b)	Identifying number		
(c)	Date of transfer		
(d)(1)	Description of assets		
(d)(2)	Fair market value		
(d)(3)	Adjusted basis		
	Line Description	Line Amount / Info	Write-in / Literal
(e)	Desc of assets transfered		
Part II Sec F – Additional Information			
(a)	Filed return last 3yrs		
(b)	Date of reorg last 4 yrs		
(c)	Member of group constituting a chain of ownership		

Form 8832 Test 5		Entity Classification Election		2005
Name of entity: DEF International Finance				
EIN: 11-0000017				
Number, street and room or suite no: Helmstraat 100				
City or town, state, and ZIP code: Maastricht Netherlands				
	Line Description	Line Amount / Information	Write-in / Literal	
1	Type of election			
1a	Initial classification by a newly-formed entity	Checked		
1b	Change in current classification			
2	Form of entity			
2a	Classified as association taxable as a corporation			
2b	Classified as a partnership			
2c	Disregarded as a separate entity			
2d	Foreign eligible entity to be classified as corporation			
2e	Foreign eligible entity to be classified as partnership			
2f	Foreign eligible entity to be disregarded as a separate entity	Checked		
3	Disregarded entity information			
3a	Name of owner	International Finance Incorporated		
3b	Identifying number of owner	11-0000005		
3c	Country of organization of entity electing to be disregarded	Netherlands		
4	Effective beginning (mo, day, yr)	12/31/2005		
5	Name and title of contact person	Sam Brown Tax Administrator		
6	Phone number of contact person	512 555 5550		

Form 8858		Information Return of U.S. Persons With Respect To Foreign Disregarded Entities		2005
Name of person		Sam Shade		
Filer's Identification No.		999-06-0010		
Number, street		35 Any Street		
City or town, state, and ZIP code		Anytown, NY 10006		
Filer's tax year beginning 01/01 , 20 05 , and ending 12/31 , 20 05				
	Line Description	Entry	Write-in / Literal	
1a	Name and address of foreign disregarded entity	DEF International Finance Helmstraat 100 Maastricht, Netherlands		
1b	U.S. identifying number, if any	11-0000017		
1c	Country(ies) under whose laws organized and entity type	Netherlands Foreign Entity		
1d	Date(s) of organization	12/30/2005		
1e	Effective date as foreign disregarded entity	12/31/2005		
1f	Treaty and article number			
1g	Country in which principal business activity is conducted	Netherlands		
1h	Principal business activity			
1i	Functional currency			
2a	Name, address, and id number of branch office or agent in the U.S.			
2b	Name and address with custody of books and records			
3a	Tax owner name and address			
3b	Annual accounting period covered by the return			
3c	U.S. identifying number			
3d	Country under whose laws organized			
3e	Functional currency			
4a	Direct owner name and address			
4b	Country under whose laws organized			
4c	U.S. identifying number			
4d	Functional currency			
5	Attach an organizational chart			
Schedule C Income Statement				
1	Gross receipts or sales (net of returns and allowances)			
2	Cost of goods sold			
3	Gross profit (subtract line 2 from line 1)			
4	Other income			
5	Total income (add lines 3 and 4)			
6	Total deductions			
7	Other adjustments			
8	Net income (loss) per books			
Schedule C-1 Section 987 Gain or Loss Information				
1a	Remittances - Amount stated in functional currency of foreign disregarded entity			
1b	Remittances - Amount stated in functional currency of recipient			

Form 8858		Information Return of U.S. Persons With Respect To Foreign Disregarded Entities		2005
Test 5				
2a	Section 987 gain (loss) of recipient - Amount stated in functional currency of foreign disregarded entity			
2b	Section 987 gain (loss) of recipient - Amount stated in functional currency of foreign disregarded entity			
Schedule F Balance Sheet				
	Line Description	Line Amount	Write-in / Literal	
1a	Cash and other current assets - Beg of annual accounting period			
1b	Cash and other current assets - End of annual accounting period			
2a	Other assets - Beg of annual accounting period			
2b	Other assets - End of annual accounting period			
3a	Total assets - Beg of annual accounting period			
3b	Total assets - End of annual accounting period			
4a	Liabilities - Beg of annual accounting period			
4b	Liabilities - End of annual accounting period			
5a	Owner's equity - Beginning of annual accounting period			
5b	Owner's equity - End of annual accounting period			
6a	Total liabilities and owner's equity - Beg of annual accounting period			
6b	Total liabilities and owner's equity - End of annual accounting period			
Schedule G Other Information				
1	Own any interest in any trust?			
2	Own at least 10% interest?			
3	Owner claim a loss as a result of the election?			
4	Separate unit?			
5	Any intracompany transactions?			
Schedule H Current Earnings and Profits or Taxable Income				
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			
5	DASTM gain or loss			
6	Combine lines 4 and 5			
7	Current earnings and profits (or taxable income)			

TEST SCENARIO 6**FORMS REQUIRED:** 1120S, 3115, 4562, 4797, Sch K-1(5), 8825, 970, 8453-S**ATTACHMENTS:**

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule3
ItemizedOtherCostsSchedule
ItemizedIncomeNotRecordedOnBooksSchedule2
DetailedAnalysisOfAllInventoriesStatement
AdjNotIncludedInIncomeOverThreeYearExplnStatement
PoolingMethodStatement
CostSystemUsedStatement
OverallMethodOfAccountingAttachment
TradeOrBusinessStatement
CharitableContributionSchedule
ComputationOfSection481aAdjustmentStatement
InventoryMethodUsedForPriorTaxYearExplnStatement
OpngAndClsGoodsComparisonStmnt

BINARY ATTACHMENTS: Scanned 8453-S (8453 Signature Document)**HEADER INFO:****Tax Period:** Calendar Year 2005**Preparer Firm** Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621**MultipleSoftwarePackagesUsed:** Yes or No**Originator:** **EFIN:** Self-select
Type: ERO
Practitioner PIN: N/A
EFIN: N/At
PIN: N/A
PIN Entered by: N/A**Signature Option:** Binary Attachment 8453 Signature Document**Return Type:** 1120S**Filer:** **EIN:** 11-0000006
Name: Great Atoms, Inc.
Name Control: GREA
Address: 36 Any Street
Anytown, CA 90062**Officer:** **Name:** Carmen Sandiego
Title: President
Taxpayer PIN: N/A
Phone: 202-555-1212

Email Address:
DateSigned: 01/25/06

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A**

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 (ItemizedOtherDeductionsSchedule3)

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, Sch K, Line 12a, Contributions (CharitableContributionSchedule)

Name: Great Atoms, Inc.
Category: Cash Contribution (50%)
Description: It is expected that the taxpayer filing this form will provide the appropriate information.
Amount: 49,328

Attachment 13, 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 1, 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, Attach at Form Level – Relates to Part I, Line 2
(InventoryMethodUsedForPriorTaxYearExplnStatement)

Inventory Method: FIFO

Description: 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 6c, Adjustment Not Included in Income Over 3 Years Explanation
(AdjNotIncludedInIncomeOverThreeYearExplnStatement)

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, Attach at Form Level – Relates to Part III, Line 11, Opening and Closing Goods Comparison Statement (OpngAndClsGoodsComparisonStmt)

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 970, Attach at Form Level – Relates to Part VI, Line 22, 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 9, 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 10, Form 3115, Attach at Form Level – Relates to 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 11, 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.

Form 1120S Test 6		U.S. Income Tax Return for an S Corporation		2005
Calendar Year 2005 or tax year beginning _____, 2005, ending _____, 20____				
A	Effective date of S Election	01/01/1990		
B	Business code	325100		
Name and Address: Great Atoms, Inc. 36 Any Street, Anytown, CA 90062				
C	EIN	11-0000006		
D	Date of incorporated	01/21/1957		
E	Total assets	102,917,810		
F	Check applicable boxes			
G	Number of Shareholders	5		
	Line Description	Line Amount / Info	Write-in Literal/Attachments	
1a	Gross Receipts or sales	123,250,069		
1b	Less returns and allowances	427,323		
1c	Balance	122,822,746		
2	Cost of goods sold (Sch A, line 8)	83,725,543		
3	Gross profit. Subtract line 2 from line 1c	39,097,212		
4	Net gain (loss)	(644,400)		
5	Other Income (loss)	225,956	See Attachment 1	
6	Total income (loss). Add lines 3 through 5	38,678,768		
7	Compensation of officers	1,379,661		
8	Salaries and wages (less employment credits)	4,138,983		
9	Repairs and maintenance	408,830		
10	Bad debts			
11	Rents	1,121,010		
12	Taxes and licenses	3,976,166		
13	Interest	11,561		
14a	Depreciation (attach Form 4562)	2,534,924		
14b	Depreciation claimed on Sch A			
14c	Subtract line 14b from 14a	2,534,924		
15	Depletion (Do not deduct oil and gas depletion)			
16	Advertising	1,915,658		
17	Pension, profit-sharing, etc., plans	31,558		
18	Employee benefit programs	3,396,180		
19	Other deductions (attach schedule)	6,747,519	See Attachment 2	
20	Total deductions (add amounts shown far right for lines 7 - 19)	25,662,050		
21	Ordinary business income (loss) Subtract line 20 from line 6	13,016,718		
22a	Tax: Excess net passive income tax			
22b	Tax from Schedule D			
22c	Add lines 22a and 22b			
23a	Payments:			
23b	Tax deposit with Form 7004			
23c	Credit for Federal tax paid on fuels			
23d	Add lines 23a through 23c			
24	Estimated tax penalty			
25	Tax Due.			
26	Overpayment			
27	Refund			
	Line Description	Line Amount / Info	Write-in Literal/Attachments	

Form 1120S Test 6		U.S. Income Tax Return for an S Corporation		2005
	May IRS discuss?		Yes	
	Preparer's SSN or PTIN:		999-06-0007	
	Preparer Firm's name/address:		Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621	
	Preparer's EIN:		11-0000011	
	Preparer's Phone no.:		512-555-1212	
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year		39,600,315	
2	Purchases		56,278,059	
3	Cost of labor		18,692,812	
4	Additional section 263A cost			
5	Other costs		13,695,322	See Attachment 3
6	Total		128,266,508	
7	Inventory at the end of year		44,540,974	
8	Cost of goods sold		83,725,534	
9a	Cost as described in Regulations section 1.471-3		Checked	
9a	Lower of cost or market			
9a	Other			
9b	Writedown of sub goods			
9c	LIFO adopted this TY			
9d	% LIFO closing inventory		50%	
9e	Rules of Sec 263A apply?		Yes	
9f	Change in determining quantities, cost, valuations?		No	
Schedule B Other Information				
1(a)	Cash			
1(b)	Accrual		Checked	
1(c)	Other			
2(a)	Business Activity		Manufacturing	
2(b)	Product or Service		Chemicals	
3	Corp own 50% or more?		No	
4	Member of controlled grp		No	
5	Required to file F8264			
6	Issued publicly offered debt instruments			
7	C corp before elected			
8	Accumulated earnings and profits at close of yr		Checked	
9	Total receipts less than \$250,000?		No	
Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.				
1	Ordinary business income (loss)		13,016,718	
2	Net rental real estate income (loss)		(63,239)	
3a	Other gross rental income (loss)			
3b	Expenses from other rental activities			
3c	Other net rental income (loss)			
4	Interest income			
	Line Description		Line Amount / Info	Write-in Literal/Attachments
5a	Ordinary dividends			

Form 1120S Test 6		U.S. Income Tax Return for an S Corporation		2005
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)		(123,302)	
10	Other income (loss)			
11	Section 179 deduction		23,450	
12a	Contributions		49,328	See Attachment 12
12b	Investment interest expense			
12c	Section 59(e)(2) expenses – Type			
12c	Section 59(e)(2) expenses – Amount			
12d	Other deductions -Type			
12d	Other deductions			
13a	Low-income housing credit (section 42(j)(5))			
13b	Low-income housing credit (other)			
13c	Qualified rehabilitation expenses			
13d	Other rental real estate credits			
13e	Other rental credits			
13f	Credit for alcohol used as fuel			
13g	Other credits and credit recapture			
14a	Name of country or U.S. possession			
14b	Gross income from all sources			
14c	Gross income sourced at shareholder level			
14d	Passive			
14e	Listed categories			
14f	General limitation			
14g	Interest expense			
14h	Other			
14i	Passive			
14j	Listed categories			
14k	General limitation			
14l	Foreign taxes paid			
14m	Foreign taxes accrued			
14n	Reduction in taxes available for credit			
15a	Post-1986 depreciation adjustment			
15b	Adjusted gain or loss			
15c	Depletion			
15d	Oil, gas, and geothermal properties-gross income			
15e	Oil, gas, and geothermal properties-deductions			
15f	Other AMT items			
16a	Tax-exempt interest income		10,042	
16b	Other tax-exempt interest income			
16c	Nondeductible expenses			
	Line Description		Line Amount / Info	Write-in Literal/Attachments
16d	Property distributions		3,500,000	
16e	Repayment of loans from shareholders			

Form 1120S Test 6		U.S. Income Tax Return for an S Corporation		2005	
17a	Investment income				
17b	Investment expenses				
17c	Dividend distributions paid from accum E&P				
17d	Other items and amounts				
17e	Income/loss reconciliation			12,757,399	
Schedule L Balance Sheets per Books					
		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash		7,967,869		2,988,371
2a	Trade notes	12,545,220		13,712,530	
2b	Less allowance	110,105	12,435,115	110,105	13,602,425
3	Inventories		39,600,315		44,540,974
4	U.S. govt oblig				
5	Tax-exempt securities				
6	Other current assets				
7	Loans to shareholders				
8	Mortgage & real estate loan		532,131		
9	Other investments				
10a	Bldgs & other deprec assets	57,625,009		59,452,163	
10b	Less accumulated depletion	53,905,621	3,719,388	55,070,021	4,382,142
11a	Deperable assests				
11b	Less accumulated depletion				
12	Land		30,000,000		34,011,629
13a	Intangible assets	5,783,422		6,394,211	
13b	Less accum amortization	2,381,474	3,401,948	3,001,942	3,392,269
14	Other assets				
15	Total assets		97,656,766		102,917,810
16	Accounts payable		32,156,766		30,917,810
17	Mortgages, notes, bonds payable < 1yr		2,009,157		3,010,207
18	Other current liabilities				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable > 1yr		23,990,843		21,989,793
21	Other liabilities				
22	Capital stock		901,957		901,957
23	Additional paid		1,599,021		2,099,284

Form 1120S Test 6		U.S. Income Tax Return for an S Corporation			2005	
	-in capital					
24	Retained earnings		36,999,022		43,998,759	
25	Adjustments to shareholders equity					
26	Less cost of treasury stock					
27	Total liabilities & shareholders equity		97,656,766		102,917,810	
Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return						
	Line Description	Line Amount / Info		Write-in Literal/Attachments		
1	Net Income	9,032,701				
2	Income included on Sch K	3,274,610		Attachment 13		
3	Expenses recorded on books	2,314,861				
3a	Depreciation	2,314,861				
3b	Travel & entertainment					
4	Add lines 1 – 3	14,622,172				
5	Income recorded on books	10,042				
5a	Tax-exempt interest	10,042				
6	Deductions included on Sch K	1,854,731				
6a	Depreciation	1,854,731				
7	Add lines 5 & 6	1,864,773				
8	Income (loss)(Sch K-1)	12,757,399				
Schedule M-2 Analysis Accumulated Adjustments Account, Other Adjustments Account						
		(a)Accumulated adjustments account	(b) Other adjustments account	(c)Shareholder undistributed taxable income	Write-in / Literal	
1	Balance at beginning of tax year	36,542,106				
2	Ordinary income	13,016,718				
3	Other additions		10,042			
4	Loss from Pg 1, Ln 21					
5	Other reductions	(259,319)				
6	Combine lines 1 – 5	49,299,505	10,042			
7	Distributions other than dividends distributions	3,500,000				
8	Balance at end of TY	45,799,505	10,042			

Form 3115 Test 6		Application for Change in Accounting Method	
	Line Description	Line Amount / Information	Write-in/ Literal/Attachment
	Name of filer:	Great Atoms, Inc	
	Address:	36 Any Street, Anytown, CA 90062	
	Name if different:		
	Identification number	11-0000006	
	Prin business activity code	325100	
	TY chg begins/ends	01/01/2005 12/31/2005	
	Name of contact person	Bobby Designate	
	Contact person phone num	415-555-1212	
	Consolidated group chckbx		
	F2848 attached checkbox		
	Type of applicant chckbx	S Corporation	
	Type of acct mthd chg chbx	Other Bad Debts	
Part I Information For Automatic Change Request			
1(a)	Designated acct period method change number	5	
1(b)	Other chckbx & description		
2	Sec 4.02 acct mthd chg	Yes	
3	Final TY return of trade	No	
Part II Information For All Change Requests			
4a	Fed incm return under exam	No	
4b	Issue under consideration		
4c	Issue pending		
4d	Filed under proc requiring ODD consent to file		
4e	Filed under 90/120day win		
4f	If "Yes", name,number,TYs		
4g	F3115 copy provided to agent		
5a	Fed incm return bfr appeals If "Yes", name,number,TYs	No	
5b	F3115 copy provided to agent		
5c	Issue under consideration	No	
6	If "Yes", name,ID,Add,TYs		
7	Partnership or S Corp	No	
8	Chg audit protect not apply	Yes	
9a	Chg in acct mthd w/in 5yrs	No	
9b	If "Yes" attach statement		
9c	If w/drwn, denied, attch stmt		
10a	Private ltr ruling req pending	No	
10b	If "Yes" attach statement		
11	Requesting chg in ovrl mthd	No	
11	Present/Proposed mthd chckbx		
12	If not chg overall method, attach statement		See Attachment 9
13	Attach detailed desc of trd		See Attachment 10
14	Mthd of acct used for books	Yes	
15a	Engaged in sec 381 transac	No	
15b	If "Yes" attach statement		
16	Req conference of right	Yes	
17	To/frm cash mthd, gross rec		

Form 3115 Test 6		Application for Change in Accounting Method	
Part III Information For Advance Consent Request			
	Line Description	Line Amount / Information	Write-in/ Literal/Attachment
18	Chg desc in rev procedure		
19	Explanation of legal basis		
20	Copy of docs reltd to chg		
21	Statement of reasons for chg		
22	All mbrs use proposed chg		
23a	Amount of user fee attached		
23b	Qlfy for reduced user fee		
Part IV Section 481(a) Adjustment			
24	Chg require cut-off mthd	No	
25	Sec 481(a) adjustment	17,050	See Attachment 11
26	Sec 481(a) adj increase	Yes	
27	Affiliated Sec 481 adj trans	No	
Sch A Part I Change in Overall Method			
1a	Income accrued not rcvd		
1b	Income rcvd before earned		
1c	Expenses accrued not paid		
1d	Prepaid expns prev deduct		
1e	Supplies previous deducted		
1f	Inventory previous deducted		
1g	Other amounts		
1h	Net section 481(a) adj		
2	Sec 461 recurr item except		
3	Copies of profit/loss stmt		
Part II Change to the Cash Method For Advance Consent Request			
1	Desc of inventory items		
2	Req'd to use accrual mthd		
Sch B Change in Reporting Advance Payments			
1a	Sample copy of srvc agrmnt		
1b	Oblig to provide parts incid		
1c	Contingent servc contracts		
1d	Desc of mthd used on cntrt		
1e	Mthd use for gross receipts		
2a	Sample copy of adv pymnt		
2b	Entire adv pymnt is for goods		
2c	Mthd used > gross receipts		
Sch C Part I General LIFO Information			
1a	Valuing method		
1b	Pooling		
1c	Pricing dollar-value pools		
1d	Determining CY cost of gds		
2	If not same as F970, stmt		
3	Chg not req for all LIFO invn		
4	Chg not req for all LIFO pools		
5	LIFO valued other than cost		
6	If chg to IPIC mthd, F970		
Part II Change in Pooling Inventories			
1	If chg to pooling mthd, stmt		
2a	Desc of products produced		
2b	Desc of materials used		
2c	NBU pools not prcd at 1 fac		
	Line Description	Line Amount / Information	Write-in/ Literal/Attachment

Form 3115 Test 6		Application for Change in Accounting Method		
2d	Desc of natural bus division			
2e	Invntry purchased not proc			
2f	All items valued under LIFO			
2g	NBU itemd sold to rel party			
3	Engaged in manufacturing			
4	Engaged in wholesaling			
Sch D Part I Change in Reporting Income From Long-Term Contracts				
1	Mthd for long-term contract			
2a	Sec 460 long-term contract			
2b	If "Yes", do contracts qualify for sec 460 exception			
2c	If line 2b is "Yes", req to use% of completion mthd			
2d	If line 2c is "No", req to use exempt-contr % of complet			
3a	Sec 460 long-term contract			
3b	If "Yes", expln proposed mthd			
3c	Desc manufacturing activities			
4a	Use cost-to-cost mthd			
4b	If line 4a is "No", simplified			
5	Cost-plus long-term contrrts			
Part II Change in Valuing Inventories Including Cost Allocation Changes				
1	Desc of invnty goods chg			
2	Desc of invnty gds not chg			
3	Sec 263A compliance			
4a	ID method checkboxes			
4b	Value at end of yr prec chg			
5a	Copies of F970			
5b	Mthd req'd by Reg sec 1.472			
5c	Sec 10.01(4) statement			
Part III Section A Allocation and Capitalization Methods				
1	Mthd alloc direct/indirect costs			
2	Mthd alloc mixed serv costs			
3	Mthd cap addl sec 263A costs			
Part III Section B Direct and Indirect Costs Required To Be Allocated				
		Present Method	Proposed Method	Write-in/Literal
1	Direct material			
2	Direct labor			
3	Indirect labor			
4	Officer's compensation			
5	Pension and oth reltd costs			
6	Employee benefits			
7	Indirect materials and suppl			
8	Purchasing costs			
9	Handling, processing costs			
10	Offsite storage & wh costs			
11	Depreciation, amortization			
12	Depletion			
13	Rent			
14	Taxes other than state, local			
15	Insurance			
16	Utilities			
		Present Method	Proposed Method	Write-in/Literal
17	Maintenance and repairs			

Form 3115 Test 6		Application for Change in Accounting Method	
18	Engineering and design cost		
19	Rework labor, scrap		
20	Tools and equipment		
21	Quality control and inspect		
22	Bidding expenses		
23	Licensing and franchise cost		
24	Capitalizable service costs		
25	Administrative costs		
26	Research and experimental		
27	Interest		
28	Other costs		
Part III Section C Other Costs Not Required To Be Allocated			
1	Marketing, selling, advertis		
2	Research and experimental		
3	Bidding expenses		
4	General and administrative		
5	Income taxes		
6	Cost of strikes		
7	Warranty and prod liability		
8	Section 179 costs		
9	On-site storage		
10	Depreciation, amortization		
11	Other costs		
Sch E Change in Depreciation or Amortization			
	Line Description	Line Amount / Information	Write-in/ Literal/Attachment
1	Deprec under Reg Sec 1.67		
2	Deprec req under Code sec		
3	Deprec election made		
4a	Property being change stmt		
4b	Lived in property bfr renting		
4c	Public utility property		
5	Prop treated under pres mthd		
6	Proposed chg to deprec prop		
7a	Code sec prop is deprec		
7b	Sec 168 asset class		
7c	Facts to support asset class		
7d	Deprec/amortization mthd		
7e	Useful life, recvry period		
7f	Applicable convention		

Form 4562 Test 6		Depreciation and Amortization		2005				
Name: Great Atoms, Inc.								
Business or Activity: Chemical Manufacturing								
EIN: 11-0000006								
	Line Description	Line Amount	Write-in / Literal / Attachments					
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation	0						
5	Dollar limitation for TY	102,000						
6(a)	Description of Property	Furniture & Fixtures						
6(b)	Cost	129,560						
6(c)	Elected cost	23,450						
7	Listed property							
8	Total elected cost of sec 179 prop	23,450						
9	Tentative deduction	23,450						
10	Carryover of disallowed deduction							
11	Business income limitation	100,000						
12	Section 179 expense deduction	23,450						
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed	217,735						
15	Property subject to sec 168(f)(1) electio							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions	2,273,642						
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a)Classification of property	(b)Month & Year	(c)Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19a	3-year property							
19b	5-year property		217,735	5	HY	200DB	43,547	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
	(a)Classification of property	(b)Month & Year	(c)Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							

Form 4562 Test 6		Depreciation and Amortization				2005	
Part IV Summary							
	Line Description	Line Amount				Write-in / Literal / Attachments	
21	Listed property						
22	Total	2,534,924					
23	Assets for CY	89,913					
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle avail for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maint written policy prohibits commu?						
38	Maint written policy prohibits pers use						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	Debt Issue Costs	1/1/05	520,000	167	5 yr	130,000	
	Line Description	Line Amount		Write-in / Literal / Attachments			

Form 4562 Test 6	Depreciation and Amortization	2005
43	Amortization of costs before 2005 TY	500,000
44	Total	630,000

Form 4797 Test 6		Sales of Business Property		2005
Name: Great Atoms, Inc				
EIN: 11-0000006				
	Line Description	Line Amount	Write-in / Literal/ Attachments	
1	Gross proceeds fm sales or exchange			
Part I Sales or Exchanges of Property Used in a Trade or Business				
2(a)	Description of property	Equipment		
2(b)	Date acquired	Various		
2(c)	Date sold	Various		
2(d)	Gross sales price			
2(e)	Depreciation allowed	500,000		
2(f)	Cost or other basis	600,000		
2(g)	Gain or (loss)	(100,000)		
2(a)	Description of property	Land Improvement		
2(b)	Date acquired	Various		
2(c)	Date sold	Various		
2(d)	Gross sales price	368,002		
2(e)	Depreciation allowed	122,999		
2(f)	Cost or other basis	514,303		
2(g)	Gain or (loss)	(23,302)		
3	Gain fm F4684			
4	Sec 1231 gain fm F6252			
5	Sec 1231 gain fm F8824			
6	Gain fm casualty or theft			
7	Combine lines 2 to 6	(123,302)		
8	Nonrecaptured net sec 1231 loss			
9	Subtract line 8 from line 7			
Part II Ordinary Gains and Losses				
10(a)	Description of property	Equipment A		
10(b)	Date acquired	02/01/05		
10(c)	Date sold	05/31/05		
10(d)	Gross sales price	37,323		
10(e)	Depreciation allowed			
10(f)	Cost or other basis	23,070		
10(g)	Gain or loss	14,253		
10(a)	Description of property	Equipment B		
10(b)	Date acquired	Various		
10(c)	Date sold	06/08/05		
10(d)	Gross sales price	4,026,711		
10(e)	Depreciation allowed			
10(f)	Cost or other basis	4,650,811		
10(g)	Gain or loss	(624,100)		
10(a)	Description of property	Equipment C		
10(b)	Date acquired	02/01/05		
10(c)	Date sold	11/30/05		
10(d)	Gross sales price	35,691		
10(e)	Depreciation allowed			
10(f)	Cost or other basis	70,244		
10(g)	Gain or loss	(34,553)		
11	Loss fm line 7			
12	Gain fm line 7			
13	Gain fm line 31			

Form 4797 Test 6		Sales of Business Property		2005
	Line Description	Line Amount	Write-in / Literal/ Attachments	
14	Net gain F4684			
15	Ordinary gain F6252			
16	Ordinary gain F8824			
17	Combine lines 10 to16	(644,400)		
18a	Part of loss F4684			
18b	Redetermined gain or (loss) on line 17			
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255				
19(a)	Description of property			
19(b)	Date acquired			
19(c)	Date sold			
20	Gross sales price			
21	Cost or other basis			
22	Depreciation allowed			
23	Adjusted basis			
24	Total gain			
25a	Depreciation allowed			
25b	Smaller of lines 24 and 25a			
26a	Additional depreciation after 1975			
26b	Applicable %			
26c	Subtract line 26a from line 24			
26d	Additional depreciation after 1969			
26e	Smaller of lines 26c and 26c			
26f	Sec 291 amount			
26g	Add lines 26b,26e and 26f			
27a	Soil, water, land			
27b	Line 27 multiplied by applicable %			
27c	Smaller of lines 24 and 27b			
28a	Intangible drilling			
28b	Smaller of lines 24 and 28a			
29a	Applicable % of payment excluded			
29b	Smaller of lines 24 and 29a			
30	Total gain all property			
31	Add property columns A – D			
32	Subtract line 31 from line 30			
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)				
33(a)	Sec 179 expn ded – Sec 179			
33(b)	Sec 179 expn ded – Sec 280F(b)			
34(a)	Recomputed deprc – Sec 179			
34(b)	Recomputed deprc- Sec280F(b)			
35(a)	Recapture amount – Sec 179			
35(b)	Recapture amount – Sec 280F(b)			

Form 8825		Rental Real Estate Income and Expenses of a Partnership or an S Corporation	2005
Name: Great Atoms, Inc.			
EIN: 11-0000006			
	Line Description	Line Amount / Information	Write-in / Literal/Attachment
1A	Kind & location of ea property		
2A	Gross rents		
3A	Advertising		
4A	Auto and travel		
5A	Cleaning and maintenance		
6A	Commissions		
7A	Insurance		
8A	Legal and other prof fees		
9A	Interest		
10A	Repairs		
11A	Taxes		
12A	Utilities		
13A	Wages and salaries		
14A	Depreciation		
15A	Other		
16A	Total expense for ea property		
17	Total gross rents		
18	Total expenses		
19	Net gain (loss) fm F4797)		
20a	Net income (loss) fm rental real estate activities	(63,239)	
20b(1)	Name	Big Expectations	
20b(2)	EIN	11-0000023	
21	Net rental real estate incm	(63,239)	

Form 970 Test 6		Application to Use LIFO Inventory Method	
	Name of filer:	Great Atoms, Inc	
	Filer's ID number:	11-0000006	
	Name of applicant:		
Part I Statement of Election under Section 472			
	Line Description	Line Amount / Information	Write-in / Literal / Attachment
1	Elects to use LIFO method	December 31, 2005 Raw Materials	See Attachment 4
2	Id & describe inventory method used		See Attachment 5
3a	Already using LIFO method?	No	
3b	If "Yes" attach statement		
4a	Ever used LIFO inventory method	No	
4b	If "Yes" attach statement		
5	Not use LIFO for following goods	WIP & Finished Goods	
Part II LIFO Inventory Requirements			
6a	Value closing inventory of goods	Yes	
6b	If "No" attach statement		
6c	If "Yes" account for Sec 472 adjustment	No	See Attachment 6
7a	Treat gds as acquired for unit cost	Yes	
7b	If "No" attach statement		
8a	Issue credit statement to shareholder	No	
8b	If "Yes" attach statement		
9a	Determine beginning/end inventory	Yes	
9b	If "No" attach statement		
10	Agree to sec 1.472-4 adjustment	Yes	
Part III Specific Goods (Unit) Method			
11	Regulations sec 1.472-4 statement		See Attachment 7
12	Method used to determine cost of goods checkbox		
Part IV Dollar-Value Method			
13	Method of defining items checkbox		
14a	Acquire gds below market price		
14b	If "Yes" attach statement		
15	Method of pooling checkbox		
16	Method used to compute LIFO value		
17	CY cost of goods method checkbox		
Part V Inventory Price Index Computation (IPIC) Method			
18	Method used to compute LIFO value checkbox		
19	BLS price index table checkbox		
20	Use 10 percent method?		
21	Represent month for BLS price index		
Part VI Other Information			
22	Method of determining cost of inventory		See Attachment 8
23	Received IRS consent to change?	Yes	

Sch K-1 (Form 1120S) Test 6		Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning January 1, 2005 ending December 31, 2005				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
A	Corporation's employer identification number	11-0000006		
B	Corporation's name, address, city, state, and Zip code	Great Atoms, Inc 36 Any Street Anytown, CA 90062		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0001		
G	Shareholder's name, address, city, state and ZIP code	Mak A. Desision 45 Any Street, Anytown, NY 10005	MAKA	
H	Shareholder's percentage of stock ownership for tax year	54.066		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
1	Ordinary business income (loss)	7,037,619		
2	Net rental real estate income (loss)	(34,190)		
3	Other net rental income (loss)			
4	Interest income			
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)	(66,665)		
10	Other income (loss)			
11	Section 179 deduction	12,678		
12	Other deductions	A 26,670		
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items			
16	Items affecting shareholder basis	A 5,429		
		D 1,892,310		
17	Other Information			

Sch K-1 (Form 1120S) Test 6		Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning January 1, 2005 ending December 31, 2005				
Final K-1				
Amended K				
Part I Information About the Corporation				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
A	Corporation's employer identification number	11-0000006		
B	Corporation's name, address, city, state, and Zip code	Great Atoms, Inc 36 Any Street Anytown, CA 90062		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0005		
G	Shareholder's name, address, city, state and ZIP code	Issa Salesbury 49 Any Street, Anytown, PA 19561	ISSA	
H	Shareholder's percentage of stock ownership for tax year	2.310		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
1	Ordinary business income (loss)	300,778		
2	Net rental real estate income (loss)	(1,462)		
3	Other net rental income (loss)			
4	Interest income			
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)	(2,849)		
10	Other income (loss)			
11	Section 179 deduction	542		
12	Other deductions	A 1,140		
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items			
16	Items affecting shareholder basis	A 232		
		D 80,875		
17	Other Information			

Sch K-1 (Form 1120S) Test 6		Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning January 1, 2005 ending December 31, 2005				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
A	Corporation's employer identification number	11-0000006		
B	Corporation's name, address, city, state, and Zip code	Great Atoms, Inc 36 Any Street Anytown, CA 90062		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0003		
G	Shareholder's name, address, city, state and ZIP code	Chema E. Calverton 47 Any Street, Anytown, IA 52018	CHEM	
H	Shareholder's percentage of stock ownership for tax year	39.001		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
1	Ordinary business income (loss)	5,076,748		
2	Net rental real estate income (loss)	(24,664)		
3	Other net rental income (loss)			
4	Interest income			
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)	(48,090)		
10	Other income (loss)			
11	Section 179 deduction	9,146		
12	Other deductions	A 19,238		
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items			
16	Items affecting shareholder basis	A 3,917		
		D 1,368,061		
17	Other Information			

Sch K-1 (Form 1120S) Test 6		Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning January 1, 2005 ending December 31, 2005				
Final K-1				
Amended K				
Part I Information About the Corporation				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
A	Corporation's employer identification number	11-0000006		
B	Corporation's name, address, city, state, and Zip code	Great Atoms, Inc 36 Any Street Anytown, CA 90062		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0002		
G	Shareholder's name, address, city, state and ZIP code	Brook E Bookends 46 Any Street, Anytown, NY 10005	BROO	
H	Shareholder's percentage of stock ownership for tax year	2.310		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
1	Ordinary business income (loss)	300,779		
2	Net rental real estate income (loss)	(1,462)		
3	Other net rental income (loss)			
4	Interest income			
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)	(2,849)		
10	Other income (loss)			
11	Section 179 deduction	542		
12	Other deductions	A 1,140		
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items			
16	Items affecting shareholder basis	A 232		
		D 80,875		
17	Other Information			

Sch K-1 (Form 1120S) Test 6		Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning January 1, 2005 ending December 31, 2005				
Final K-1				
Amended K				
Part I Information About the Corporation				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
A	Corporation's employer identification number	11-0000006		
B	Corporation's name, address, city, state, and Zip code	Great Atoms, Inc 36 Any Street Anytown, CA 90062		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0004		
G	Shareholder's name, address, city, state and ZIP code	Bill D. Hobbit 48 Any Street, Anytown, IA 52019	BILL	
H	Shareholder's percentage of stock ownership for tax year	2.310		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
1	Ordinary business income (loss)	300,779		
2	Net rental real estate income (loss)	(1,461)		
3	Other net rental income (loss)			
4	Interest income			
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)	(2,849)		
10	Other income (loss)			
11	Section 179 deduction	542		
12	Other deductions	A 1,140		
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items			
16	Items affecting shareholder basis	A 232		
		D 80,875		
17	Other Information			

Form 8453-S Test 6		U.S. S Corporation Income Tax Declaration for an IRS e-file Return		2005
	Name:	Great Atoms, Inc.		
	EIN:	11-0000006		
Part I Tax Return Information				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1	Gross receipts or sales (F1120S, L 1c)	122,822,746		
2	Gross profit (F 1120S, L3)	39,097,212		
3	Ordinary business inc (F 1120S, L21)	13,016,718		
4	Net rental real estate inc (F 1120S, Sch K, L2)	(63,239)		
5	Income (loss) reconc (F 1120S, Sch K, L 17e)	12,757,399		
Part II Declaration of Officer				
6a	Consent for direct deposit			
6b	Do not want direct deposit	Checked		
6c	Authorization for EFW			
Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer				
	Check if also paid preparer	Checked		
	Check if self-employed			
	ERO's SSN or PTIN	999-06-0007		
	Firm's name	Electronic Tax Filers, Inc.		
	Firm's address	100 Efile Drive, Anytown, TX 78621		
	Firm's EIN	11-0000011		
	Firm's phone no.	512-555-1212		
	Check if self-employed			
	Preparer's SSN or PTIN	999-06-0007		
	Firm' name	Electronic Tax Filers, Inc.		
	Firm's address	100 Efile Drive, Anytown, TX 78621		
	Firm's EIN	11-0000011		
	Firm's phone no.	512-555-1212		

TEST SCENARIO 7**FORMS REQUIRED:** 1120S, Sch D (1120S), 4136, 4562, 8825, K-1(2)**ATTACHMENTS:**

ToWhomDieselFuelSoldStatement
ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSch3
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
CharitableContributionSchedule

BINARY ATTACHMENTS: None**HEADER INFO:****Tax Period:** Calendar Year 2005**Preparer Firm** Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621**MultipleSoftwarePackagesUsed:** Yes or No**Originator:** **EFIN:** Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO**Signature Option:** PIN Number**Return Type:** 1120**Filer:** **EIN: 11-0000007**
Name: WorkNDayNNight, Inc.
Name Control: WORK
Address: 37 Any Street
Anytown, TX 28041 0280**Officer:** **Name:** Khiry U Farr
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 301-555-1212
Email Address:
DateSigned: 01/25/06**Preparer:** **Name:** Johnny Appleseed

SSN: 999-06-0007, 11-0000011**Phone:** 512-555-1212**Email Address:****Date Prepared:** 01/20/06**Self Employed:** Yes**IRS PAYMENT:** N/A**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 (ItemizedOtherDeductionSch3)

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>	<u> </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: **WorkNDayNNight, Inc.**
Category: **Cash Contribution (50%)**
Description: **It is expected that the taxpayer filing this form will provide the appropriate information.**
Amount: **80,000**

Form 1120S Test 7		U.S. Income Tax Return for an S Corporation		2005
Calendar Year 2005 or tax year beginning _____, 2004, ending _____, 2005				
A	Effective date of S Election	01/01/1990		
B	Business code	233110		
Name and Address: WorkNDayNNight, Inc., 37 Any Street, Anytown, NC 28041 0280				
C	EIN	11-0000007		
D	Date of incorporated	01/21/1957		
E	Total assets	226,948,154		
F	Check applicable boxes			
G	Number of Shareholders	2		
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1a	Gross Receipts or sales	75,500,000		
1b	Less returns and allowances			
1c	Balance	75,500,000		
2	Cost of goods sold (Sch A, line 8)	37,100,000		
3	Gross profit. Subtract line 2 from line 1c	38,400,000		
4	Net gain (loss)			
5	Other Income (loss)	370,800	See Attachment 1	
6	Total income (loss). Add lines 3 through 5	38,770,800		
7	Compensation of officers	4,400,000		
8	Salaries and wages (less employment credits)	9,900,000		
9	Repairs and maintenance	6,700,000		
10	Bad debts			
11	Rents	1,300,000		
12	Taxes and licenses	4,300,000		
13	Interest	15,500		
14a	Depreciation (attach Form 4562)	2,952,903		
14b	Depreciation claimed on Sch A	2,702,391		
14c	Subtract line 14b from 14a	250,512		
15	Depletion (Do not deduct oil and gas depletion)			
16	Advertising	1,400,000		
17	Pension, profit-sharing, etc., plans	1,100,000		
18	Employee benefit programs	1,200,000		
19	Other deductions (attach schedule)	8,550,800	See Attachment 2	
20	Total deductions (add amounts shown far right for lines 7 - 19)	39,116,812		
21	Ordinary business income (loss) Subtract line 20 from line 6	(346,012)		
22a	Tax: Excess net passive income tax			
22b	Tax from Schedule D			
22c	Add lines 22a and 22b			
23a	Payments:			
23b	Tax deposit with Form 7004			

Form 1120S Test 7		U.S. Income Tax Return for an S Corporation		2005
23c	Credit for Federal tax paid on fuels		22,581	
	Line Description	Line Amount / Information		Write-in / Literal / Attachments
23d	Add lines 23a through 23c			
24	Estimated tax penalty			
25	Tax Due.			
26	Overpayment		22,581	
27	Refund		22,581	
	May IRS discuss?		Yes	
	Preparer's SSN or PTIN:		999-06-007	
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:		11-0000011	
	Preparer's Phone no.:		512-555-1212	
Schedule A Cost of Goods				
1	Inventory at beginning of year		34,000,000	
2	Purchases		54,000,000	
3	Cost of labor		20,000,000	
4	Additional section 263A cost			
5	Other cost		23,000,000	See Attachment 3
6	Total		131,000,000	
7	Inventory at the end of year		93,900,000	
8	Cost of goods sold		37,100,000	
9a (i)	Cost as described in Regulations section 1.471-3			
9a (ii)	Lower of cost or market		Checked	
9a (iii)	Other			
9b	Writedown of sub goods			
9c	LIFO adopted this TY			
9d	% LIFO closing inventory			
9e	Rules of Sec 263A apply?		No	
9f	Change in determining quantities, cost, valuations?		No	
Schedule B Other Information				
1(a)	Cash			
1(b)	Accrual		Checked	
1(c)	Other			
2(a)	Business Activity		Manufacturing	
2(b)	Product or Service		Building Supplies	
3	Corp own 50% or more?		No	
4	Member of controlled grp		No	
5	Required to file F8264			
6	Issued publicly offered debt instruments			
7	C corp before elected			
8	Accumulated earnings and profits at close of yr			
9	Total receipts less than \$250,000?		No	
Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.				

Form 1120S Test 7		U.S. Income Tax Return for an S Corporation		2005
1	Ordinary business income (loss)		(346,012)	
2	Net rental real estate income (loss)		(11,839)	
3a	Other gross rental income (loss)			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
3b	Expenses from other rental activities			
3c	Other net rental income (loss)			
4	Interest income		1,400,000	
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)		(45,000)	
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction			
12a	Contributions		80,000	See Attachment 8
12b	Investment interest expense			
12c	Section 59(e)(2) expenses – Type			
12c	Section 59(e)(2) expenses – (2) Amount			
12d	Other deductions -Type			
12d	Other deductions			
13a	Low-income housing credit (section 42(j)(5))			
13b	Low-income housing credit (other)			
13c	Qualified rehabilitation expenses			
13d	Other rental real estate credits			
13e	Other rental credits			
13f	Credit for alcohol used as fuel			
13g	Other credits and credit recapture			
14a	Name of country or U.S. possession			
14b	Gross income from all sources			
14c	Gross income sourced at shareholder level			
14d	Passive			
14e	Listed categories			
14f	General limitation			
14g	Interest expense			
14h	Other			
14i	Passive			

Form 1120S Test 7		U.S. Income Tax Return for an S Corporation		2005		
14j	Listed categories					
14k	General limitation					
14l	Foreign taxes paid					
14m	Foreign taxes accrued					
14n	Reduction in taxes available for credit					
	Line Description	Line Amount / Information		Write-in / Literal / Attachments		
15a	Post-1986 depreciation adjustment					
15b	Adjusted gain or loss					
15c	Depletion					
15d	Oil, gas, and geothermal properties-gross income					
15e	Oil, gas, and geothermal properties-deductions					
15f	Other AMT items					
16a	Tax-exempt interest income		12,000			
16b	Other tax-exempt interest income					
16c	Nondeductible expenses					
16d	Property distributions					
16e	Repayment of loans from shareholders					
17a	Investment income		1,400,000			
17b	Investment expenses					
17c	Dividend distributions paid from accum E&P					
17d	Other items and amounts					
17e	Income/loss reconciliation		917,149			
Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal / Attachment
		(a)	(b)	(c)	(d)	
1	Cash		8,001,957		3,001,119	
2a	Trade notes					
2b	Less allowance		7,256,300		8,436,127	
3	Inventories		34,000,000		93,900,000	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		5,072,210		1,105,717	Attachment 4
7	Loans to shareholders					
8	Mortgage & real estate loan		600,000			
9	Other investments		19,500,000		21,000,000	Attachment 5
10a	Bldgs & other deprec assets	12,435,688		18,621,843		
11b	Less accumulated depletion					
12	Land		31,998,043		32,498,881	

Form 1120S Test 7		U.S. Income Tax Return for an S Corporation			2005
13a	Intangible assets				
13b	Less accum amortization				
14	Other assets		51,708,200		58,394,283 Attachment 6
15	Total assets		161,208,274		226,948,154
16	Accounts payable		5,000,000		4,000,000
17	Mortgages, notes, bonds payable < 1yr		3,000,000		4,000,000
18	Other current liabilities				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable > 1yr		28,500,000		26,394,000
21	Other liabilities				
22	Capital stock		4,000,000		4,000,000
23	Additional paid –in capital		12,727,864		75,348,154
24	Retained earnings		126,000,000		140,000,000
25	Adjustments to shareholders equity				
26	Less cost of treasury stock		(18,019,590)		(26,794,000)
27	Total liabilities & shareholders equity		161,208,274		226,948,154
Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return					
	Line Description	Line Amount / Information		Write-in / Literal / Attachments	
1	Net Income	3,443,001			
2	Income included on Sch K				
3	Expenses recorded on books				
3a	Depreciation				
3b	Travel & entertainment				
4	Add lines 1 – 3	3,443,001			
5	Income recorded on books	12,000			
5a	Tax-exempt interest	12,000			
6	Deductions included on Sch K	2,513,852			
6a	Depreciation	2,513,852			
7	Add lines 5 & 6	2,525,852			
8	Income (loss)	917,149			
Schedule M-2 Analysis Accumulated Adjustments Account, Other Adjustments Account					
		(a)Accumulated adjustments account	(b) Other adjustments account	(c)Shareholder undistributed taxable income	Write-in / Literal / Attachment
1	Balance at beginning of tax year	65,593,014	55,142		
2	Ordinary income				
3	Other additions	1,400,000	12,000		

Form 1120S Test 7		U.S. Income Tax Return for an S Corporation			2005
4	Loss from Pg 1, Ln 21	(346,012)			
5	Other reductions	(136,839)			
6	Combine lines 1 – 5	66,510,163	67,142		
7	Distributions other than dividends distributions				
8	Balance at end of TY	66,510,163	67,142		

Sch D (1120) Test 7		Capital Gains and Losses	2005
Name: WorkNDayNNight, Inc.			
EIN: 11-0000007			
Part I Short-Term Capital Gains & Losses			
	Line Description	Line Amount/ Information	Write-in / Literal / Attachments
1(a)	Description of Property	6000 sh. USAFILE	
1(b)	Date acquired	01/01/2005	
1(c)	Date sold	12/31/2005	
1(d)	Sales price	5,000,000	
1(e)	Cost or other basis	5,045,000	
1(f)	Gain or loss	(45,000)	
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchanges		
4	Combine lines 1 – 3		
5	Tax on short-term capital gain		
6	Net short-term capital gain	(45,000)	
Part II Long-Term Capital Gains & Losses			
7(a)	Description of property		
7(b)	Date acquired		
7(c)	Date sold		
7(d)	Sales price		
7(e)	Cost or other basis		
7(f)	Gain or loss		
8	Long-term capital gain from installment sales		
9	Long-term capital gain from like-kind exchanges		
10	Capital gain distributions		
11	Combine lines 7 - 10		
12	Tax on long-term capital gain		
13	Net long-term capital gain		
Part III Built-in Gains Tax			
14	Excess of recognized built-in gains		
15	Taxable income		
16	Net recognized built-in gain		
17	Section 1374(b)(2) deductible		
18	Subtract line 17 from line 16		
19	Enter 35% of line 18		
20	Section 1374(b) (3) business credit		
21	Tax		

Form 4136 Test		Credit for Federal Tax Paid on Fuels				TY 2005		
Name: WorkNDayNNight, Inc.								
Taxpayer identification number: 11-0000007								
	Line Description	Line Amount / Information				Write-in / Literal / Attachments		
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	Write-in / Literal	
1a	Off-hwy bus use			88,910	16,359			
1b	Use of gas on a farm							
1c	Other non-tax use							
2a	Use in com aviation							
2b	Other non-tax use							
3	Visible evid of dye chbx							
3a	Nontaxable use							
3b	Use in trains							
3c	Use in trains							
3d	Use in buses							
3e	Use on a farm							
4a	Nontaxable use							
4b	Use in buses							
4c	Use on a farm							
5a	Use in com aviation							
5b	Other non-tax use							
5c	Other non-tax uses							
6	UV Reg No	UV123456789						See Attch 7
6	Visible evid of dye chbx							
6a	Use on farm			25,500	6,222			
6b	Use by a state govt							
6c	Use in buses							
7	UV Reg No							
7	UP Reg No							
7a	Use on farm							
7b	Use by a state govt							
7c	Sales fm blk'd pump							

Form 4136 Test		Credit for Federal Tax Paid on Fuels				TY 2005	
7d	Use in buses						
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	Write-in / Literal
8a	Use in comm. Aviation						
8b	Other nontaxable use						
8c	Use on a farm						
8d	Use by state/local govt						
9a	Use by nonprofit educational org						
9b	Use by state/local govt						
10a	Use by nonprofit educational org						
10b	Use by state/local govt						
11a	Use in cert buses						
11b	Use in qual buses						
11c	Other nontaxable use						
12a	Alcohol mix cont ethanol						
12b	Alcohol mix cont alcohol						
13a	Biodiesel						
13b	Agri-biodiesel						
14a	Use in comm aviation						
14b	Other nontaxable use						
15	Total income tax credit claimed				22,581		

Form 4562 Test 7		Depreciation and Amortization		2005				
Name: WorkNDayNNight, Inc.								
Business or Activity: Engineering								
EIN: 11-000007								
Line Description	Line Amount	Write-in / Literal / Attachments						
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation							
5	Dollar limitation for TY							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed	2,826,935						
15	Property subject to sec 168(f)(1) electio							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions	23,922						
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a)Classification of property	(b)Month & Year	(c)Basis for deprec	(d)Recov-ery period	(e)Con-vention	(f)Method	(g)Deprc deduct	Write-in / Literal
19a	3-year property		1,885	3	MQ	200DB	786	
19b	5-year property							
19c	7-year property		2,600,050	7	MQ	200DB	92,822	
19d	10-year property							
19e	15-year property		225,000	15	MQ	150DB	8,438	
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							
22	Total	2,952,903						
23	Assets for CY							
Part V Listed Property								

Form 4562 Test 7		Depreciation and Amortization		2005			
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle available for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maint written policy prohibits commu?						
38	Maint written policy prohibits personal use						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Method	Write-in / Literal
42	Amort of costs during 2004 TY						
43	Amort of costs before 2004 TY						
44	Total						

Form 8825 Test		Rental Real Estate Income and Expenses of a Partnership or an S Corporation		2005
Name: WorkNDayNNight, Inc.				
EIN: 11-0000007				
	Line Description	Line Amount / Information	Write-in / Literal	
1A	Kind & location of each property	WorkNDayNNight, Anytown, NC 28041-0280		
2A	Gross rents	199,750		
3A	Advertising	1,495		
4A	Auto and travel			
5A	Cleaning and maintenance	3,875		
6A	Commissions			
7A	Insurance	4,450		
8A	Legal and other professional fees	40,928		
9A	Interest	73,660		
10A	Repairs	1,815		
11A	Taxes	11,631		
12A	Utilities	7,895		
13A	Wages and salaries	62,500		
14A	Depreciation			
15A	Other (list)			
15A		2,215	Telephone	
15A		975	Office Furniture	
15A		150	Bank Ch	
16A	Total expense for each property	211,589		
17	Total gross rents	199,750		
18	Total expenses	(211,589)		
19	Net gain (loss) fm F4797)			
20a	Net income (loss) from rental real estate activities			
20b(1)	Name			
20b(2)	EIN			
21	Net rental real estate income	(11,839)		

Sch K-1 (Form 1120S) Test 7		Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning January 1, 2005 ending December 31, 2005				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
A	Corporation's employer identification number	11-0000007		
B	Corporation's name, address, city, state, and Zip code	WorkNDayNNight, Inc. 37 Any Street, Anytown, NC 2801410280		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0008		
G	Shareholder's name, address, city, state and ZIP code	Ben Exempt BENE 51 Any Street Anytown, WI 53201		
H	Shareholder's percentage of stock ownership for tax year	43.563		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description	Line Amount / Info		Write-in / Literal / Attachments
1	Ordinary business income (loss)	(150,730)		
2	Net rental real estate income (loss)	(5,158)		
3	Other net rental income (loss)			
4	Interest income	609,882		
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)	(19,603)		
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction			
12	Other deductions	A	34,850	
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items			
16	Items affecting shareholder basis	A	5,228	
17	Other Information	A	609,882	

Sch K-1 (Form 1120S) Test 7		Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning January 1, 2005 ending December 31, 2005				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
A	Corporation's employer identification number	11-0000007		
B	Corporation's name, address, city, state, and Zip code	WorkNDayNNight, Inc. 37 Any Street, Anytown, NC 2801410280		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	9999-06-0006		
G	Shareholder's name, address, city, state and ZIP code	Carrie Ortiz 50 Any Street, Anytown, TX 78701		CARR
H	Shareholder's percentage of stock ownership for tax year	56.437		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description	Line Amount / Information		Write-in / Literal / Attachments
1	Ordinary business income (loss)	(195,282)		
2	Net rental real estate income (loss)	(6,681)		
3	Other net rental income (loss)			
4	Interest income	790,118		
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)	(25,397)		
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction			
12	Other deductions	A	45,150	
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items			
16	Items affecting shareholder basis	A	6,772	
17	Other Information	A	790,118	

TEST SCENARIO 8**FORMS REQUIRED:** 1120S, Sch D (1120S), 4562, 4797, 8082, 8283, 8825, 8881, Sch K-1 (2)**ATTACHMENTS:**

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule3 (2)
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule2
ItemizedExpenseRecordedOnBooksSchedule2
ItemizedDeductionNotChargedAgainstBooksSchedule2
FairMarketValueStatement
CharitableContributionSchedule
ItemizedOtherCreditsSchedule

BINARY ATTACHMENTS: None**HEADER INFO:**

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN:** Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN Number**Return Type:** 1120

Filer: **EIN: 11-0000008**
Name: Goldplated Detailing Service, Inc.
Name Control: GOLD
Address: 38 Any Street
Anytown, MI 49261

Officer: **Name:** Buff Ann Shine
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 800-555-1212

Email Address:
Date Signed: 01/25/06

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A**

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

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

Miscellaneous	(3,272,375)
Total	(3,272,375)

Attachment 2, Form 1120S, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionSchedule3)

Telephone & Telegraph	300,000
Warehouse Fees	400,000
Professional Services	500,000
Commissions	200,000
Travel Expenses	300,000
Freight	<u>300,000</u>
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, Sch K, Line 12a, Contributions (CharitableContributionSchedule)

Name: Goldplated 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 5, Form 1120S, Page 3, Sch K, Line 12d, Other Deductions
(ItemizedOtherDeductionsSchedule3)

<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 6, Form 1120S, Sch K, Line 13g, Other credits and credit recapture
(ItemizedOtherCreditsSchedule)

<u>Trade/Business</u>	<u>Description</u>	<u>Amount</u>	<u>Category</u>
Automotive Maintenance	Credit for small employer pension startup cost	<u>500</u>	other credits
Total		500	

Attachment 7, 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>	<u>2,637,012</u>
Total	856,007	4,419,811

Attachment 8, Form 1120S, Page 4, Sch L, Line 9, Other investments (ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
Cash Value – Officer’s Life, Net	<u>102,065,661</u>	<u>102,471,976</u>
Total	102,065,661	102,471,976

Attachment 9, Form 1120S, Page 4, Sch L, Line 18, Other Current Liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

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

Attachment 10, 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 11, 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 12, 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 13, 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.

Form 1120S Test 8		U.S. Income Tax Return for an S Corporation		2005
Calendar Year 2005 or tax year beginning _____, 2005, ending _____, 20____				
A	Effective date of S Election		08/20/1986	
B	Business code		811190	
Name and Address: Goldplated Detailing Service, Inc., 38 Any Street, Anytown, MI 49261				
C	EIN		11-0000008	
D	Date of incorporated		08/27/1985	
E	Total assets		109,160,651	
F	Check applicable boxes			
G	Number of Shareholders		2	
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1a	Gross Receipts or sales		13,724,661	
1b	Less returns and allowances			
1c	Balance		13,724,661	
2	Cost of goods sold (Sch A, line 8)		10,400,672	
3	Gross profit. Subtract line 2 from line 1c		3,323,989	
4	Net gain (loss)			
5	Other Income (loss)		(3,272,375)	See Attachment 1
6	Total income (loss). Add lines 3 through 5		51,614	
7	Compensation of officers		600,394	
8	Salaries and wages (less employment credits)		790,556	
9	Repairs and maintenance		186,826	
10	Bad debts			
11	Rents		138,516	
12	Taxes and licenses		162,254	
13	Interest		2,547	
14a	Depreciation (attach Form 4562)		142,900	
14b	Depreciation claimed on Sch A			
14c	Subtract line 14b from 14a		142,900	
15	Depletion (Do not deduct oil and gas depletion)			
16	Advertising			
17	Pension, profit-sharing, etc., plans		800,000	
18	Employee benefit programs		250,000	
19	Other deductions (attach schedule)		2,000,000	See Attachment 2
20	Total deductions (add amounts shown far right for lines 7 - 19		5,073,993	
21	Ordinary business		(5,022,379)	

Form 1120S Test 8		U.S. Income Tax Return for an S Corporation		2005
	income (loss) Subtract line 20 from line 6			
22a	Tax: Excess net passive income tax			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
22b	Tax from Schedule D			
22c	Add lines 22a and 22b			
23a	Payments:			
23b	Tax deposit with Form 7004			
23c	Credit for Federal tax paid on fuels			
23d	Add lines 23a through 23c			
24	Estimated tax penalty			
25	Tax Due.			
26	Overpayment			
27	Refund			
	May IRS discuss?		Yes	
	Preparer's SSN or PTIN:		999-06-0007	
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:		11-0000011	
	Preparer's Phone no.:		512-555-1212	
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year		92,281	
2	Purchases		8,753,370	
3	Cost of labor		1,001,648	
4	Additional section 263A cost			
5	Other costs		698,745	See Attachment 3
6	Total		10,546,044	
7	Inventory at the end of year		145,372	
8	Cost of goods sold		10,400,672	
9a (i)	Cost as described in Regulations section 1.471-3			
9a (ii)	Lower of cost or market		Checked	
9a (iii)	Other			
9b	Writedown of sub goods			
9c	LIFO adopted this TY			
9d	% LIFO closing inventory			
9e	Rules of Sec 263A apply?		No	
9f	Change in determining quantities, cost, valuations?		No	

Form 1120S Test 8		U.S. Income Tax Return for an S Corporation		2005
Schedule B Other Information				
1(a)	Cash			
1(b)	Accrual		Checked	
1(c)	Other			
2(a)	Business Activity	Automotive Maintenance		
2(b)	Product or Service	Car Wash/Detailing		
3	Corp own 50% or more?		No	
4	Member of controlled grp		No	
5	Required to file F8264			
6	Issued publicly offered debt instruments			
7	C corp before elected			
8	Accumulated earnings and profits at close of yr			
9	Total receipts less than \$250,000?		No	
Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.				
1	Ordinary business income (loss)		(5,022,379)	
2	Net rental real estate income (loss)		63,932	
3a	Other gross rental income (loss)			
3b	Expenses from other rental activities			
3c	Other net rental income (loss)			
4	Interest income		2,510,363	
5a	Ordinary dividends			
5b	Qualified dividends		761,005	
6	Royalties			
7	Net short-term capital gain (loss)		(259,012)	
8a	Net long-term capital gain (loss)		5,842,563	
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)		(500)	
10	Other income (loss)			
11	Section 179 deduction			
12a	Contributions		5,931	See Attachment 4
12b	Deductions related to portfolio income			
12c	Investment interest expense			
12d (1)	Section 59(e)(2) expenses – Type		Portfolio	
12d (2)	Section 59(e)(2) expenses – Amount		377,465	See Attachment 5

Form 1120S Test 8		U.S. Income Tax Return for an S Corporation		2005
12e	Other deductions			
13a	Low-income housing credit (section 42(j)(5))			
13b	Low-income housing credit (other)			
13c	Qualified rehabilitation expenses			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
13d	Other rental real estate credits			
13e	Other rental credits			
13f	Credit for alcohol used as fuel			
13g	Other credits and credit recapture		500	See Attachment 6
14a	Name of country or U.S. possession			
14b	Gross income from all sources			
14c	Gross income sourced at shareholder level			
14d	Passive			
14e	Listed categories			
14f	General limitation			
14g	Interest expense			
14h	Other			
14i	Passive			
14j	Listed categories			
14k	General limitation			
14l	Foreign taxes paid			
14m	Foreign taxes accrued			
14n	Reduction in taxes available for credit			
15a	Post-1986 depreciation adjustment		(50,466)	
15b	Adjusted gain or loss			
15c	Depletion			
15d	Oil, gas, and geothermal properties-gross income			
15e	Oil, gas, and geothermal properties-deductions			
15f	Other AMT items			
16a	Tax-exempt interest income			
16b	Other tax-exempt interest income			
16c	Nondeductible expenses		18,005	
16d	Property distributions		5,500,000	
16e	Repayment of loans from shareholders			
17a	Investment income		3,271,368	
17b	Investment expenses		377,465	
17c	Dividend distributions			

Form 1120S Test 8		U.S. Income Tax Return for an S Corporation				2005
	paid from accum E&P					
17d	Other items and amounts					
17e	Income/loss reconciliation	3,512,576				
Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal / Attachments
		(a)	(b)	(c)	(d)	
1	Cash		211,035		84,106	
		Beginning of tax year		End of tax year		Write-in / Literal / Attachments
		(a)	(b)	(c)	(d)	
2a	Trade notes	744,659		852,560		
2b	Less allowance		744,659		852,560	
3	Inventories		92,281		145,372	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		856,007		4,419,811	Attachment 7
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments		102,065,661		102,471,976	Attachment 8
10a	Bldgs & other deprec assets	3,235,804		3,410,332		
10b	Less accumulated deprec	2,039,227	1,196,577	2,261,506	1,148,826	
11a	Depletable asst					
11b	Less accumulated depletion					
12	Land					
13a	Intangible assets	80,000		80,000		
13b	Less accum amortization	39,000	41,000	42,000	38,000	
14	Other assets					
15	Total assets		105,207,220		109,160,651	
16	Accounts payable		442,820		418,547	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities		465,978		854,509	Attachment 9
19	Loans from shareholders					
20	Mortgages,					

Form 1120S Test 8		U.S. Income Tax Return for an S Corporation			2005
	notes, bonds payable > 1yr				
21	Other liabilities				
22	Capital stock		8,866		8,866
23	Additional paid –in capital		848,000		848,000
24	Retained earnings		104,308,906		107,898,079
25	Adjustments to shareholders equity				
26	Less cost of treasury stock		(867,350)		(867,350)
27	Total liabilities & shareholders equity		105,207,220		109,160,651
Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return					
	Line Description	Line Amount / Information		Write-in / Literal / Attachments	
1	Net Income	3,390,661			
2	Income included on Sch K	946,363		Attachment 10	
3	Expenses recorded on books	543,640		Attachment 11	
3a	Depreciation	80,275			
3b	Travel & entertainment	18,005			
4	Add lines 1 – 3	4,880,664			
5	Income recorded on books				
5a	Tax-exempt interest				
6	Deductions included on Sch K	1,368,088		Attachment 12	
6a	Depreciation				
7	Add lines 5 and 6	1,368,088			
8	Income (loss) Sch K	3,512,576			
Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account					
		(a)Accumulated adjustments account	(b) Other adjustments account	(c)Shareholder undistributed taxable income	Write-in / Literal / Attachments
1	Balance at beginning of tax year	104,845,406			
2	Ordinary income				
3	Other additions	9,177,863			
4	Loss from pg 1, line 21	(5,022,379)			
5	Other reductions	(660,913)			
6	Combine lines 1 – 5	108,339,977			
7	Distributions other than dividends distributions	5,500,000			
8	Balance at end of TY	102,839,977			

Sch D (1120S) Test 8		Capital Gains and Losses and Built-in Gains		2005
Name: Goldplated Detailing Service, Inc.				
EIN: 11-0000008				
Part I	Short-Term Capital Gains & Losses	Write-in / Literals / Attachments		
1(a)	Description of Property	1000 sh USAFILE		
1(b)	Date acquired	various		
1(c)	Date sold	various		
1(d)	Sales price	702,615		
1(e)	Cost or other basis	28,965		
1(f)	Gain or loss	673,650		
1(a)	Description of Property	5000 sh USACorp		
1(b)	Date acquired	various		
1(c)	Date sold	various		
1(d)	Sales price	565,424		
1(e)	Cost or other basis	590,375		
1(f)	Gain or loss	(24,951)		
1(a)	Description of Property	4500 sh USATAX		
1(b)	Date acquired	various		
1(c)	Date sold	various		
1(d)	Sales price	2,468,135		
1(e)	Cost or other basis	3,375,336		
1(f)	Gain or loss	(907,201)		
1(a)	Description of Property	5000 sh USAUSA		
1(b)	Date acquired	various		
1(c)	Date sold	various		
1(d)	Sales price	467,283		
1(e)	Cost or other basis	467,793		
1(f)	Gain or loss	(510)		
2	Short-term capital gain from installment sales			
3	Short-term capital gain from like-kind exchanges			
4	Combine lines 1 – 3			
5	Tax on short-term capital gain			
6	Net short-term capital gain	(259,012)		
Part II	Long-Term Capital Gains & Losses			
7(a)	Description of property	1000 sh FEDFILE		
7(b)	Date acquired	various		
7(c)	Date sold	various		
7(d)	Sales price	3,254,620		
7(e)	Cost or other basis	1,378,896		
7(f)	Gain or loss	1,875,724		
7(a)	Description of Property	5000 sh FEDCORP		
7(b)	Date acquired	various		
7(c)	Date sold	various		
7(d)	Sales price	877,431		
7(e)	Cost or other basis	964,060		
7(f)	Gain or loss	(86,629)		
7(a)	Description of Property	1050 sh FEDFILE		
7(b)	Date acquired	various		

Sch D (1120S) Test 8		Capital Gains and Losses and Built-in Gains	2005
7(c)	Date sold	various	
7(d)	Sales price	234,621	
7(e)	Cost or other basis	169,742	
7(f)	Gain or loss	64,879	
7(a)	Description of Property	5000 sh FEDTAX	
7(b)	Date acquired	various	
7(c)	Date sold	various	
7(d)	Sales price	5,227,388	
7(e)	Cost or other basis	1,238,799	
7(f)	Gain or loss	3,988,589	
8	Long-term capital gain from installment sales		
9	Long-term capital gain from like-kind exchanges		
10	Capital gain distributions		
11	Combine lines 7 - 10	5,842,563	
12	Tax on long-term capital gain		
13	Net long-term capital gain	5,842,563	
Part III Built-in Gains Tax			
14	Excess of recognized built-in gains		
15	Taxable income		
16	Net recognized built-in gain		
17	Section 1374(b)(2) deductible		
18	Subtract line 17 from line 16		
19	Enter 35% of line 18		
20	Section 1374(b)(3) business credit		
21	Tax		

Form 4562 Test 8		Depreciation and Amortization		2005				
Name: Goldplated Detailing Service, Inc.								
Business or Activity: Car Washing								
EIN: 11-000008								
Line Description		Line Amount		Write-in / Literal / Attachments				
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation							
5	Dollar limitation for TY							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec 168(f)(1) electio							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions		131,212					
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
	(a)Classification of property	(b)Month & Year	(c) Basis for deprec	(d)Recovery period	(e)Convention	(f)Method	(g)Deprc deduct	Write-in / Literal / Attachments
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life		222,205	9.5	HY		11,688	

Form 4562 Test 8		Depreciation and Amortization				2005	
20b	12-year						
20c	40-year						
Part IV Summary							
21	Listed property						
22	Total				142,900		
23	Assets for CY						
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle avail for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maint written policy prohibits commu?						
38	Maint written policy prohibits pers use						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	Amort of costs during 2004 TY						

Form 4562 Test 8		Depreciation and Amortization	2005
43	Amort of costs before 2004 TY		
44	Total		

Form 4797 Test 8		Sales of Business Property		2005
Name: Goldplated Detailing Service, Inc.				
EIN: 11-0000008				
	Line Description	Line Amount	Write-in / Literal / Attachments	
1	Gross proceeds from sales or exchange			
Part I Sales or Exchanges of Property Used in a Trade or Business				
2(a)	Description of property	HD Vacuum Cleaner		
2(b)	Date acquired	03/30/01		
2(c)	Date sold	12/10/05		
2(d)	Gross sales price	4,000		
2(e)	Depreciation allowed	3,500		
2(f)	Cost or other basis	8,000		
2(g)	Gain or (loss)	(500)		
3	Gain fm F4684			
4	Sec 1231 gain fm F6252			
5	Sec 1231 gain fm F8824			
6	Gain fm casualty or theft			
7	Combine lines 2 to 6	(500)		
8	Nonrecaptured net sec 1231 loss			
9	Subtract line 8 from line 7			
Part II Ordinary Gains and Losses				
10(a)	Description of property			
10(b)	Date acquired			
10(c)	Date sold			
10(d)	Gross sales price			
10(e)	Depreciation allowed			
10(f)	Cost or other basis			
10(g)	Gain or loss			
11	Loss fm line 7			
12	Gain fm line 7			
13	Gain fm line 31			
14	Net gain F4684			
15	Ordinary gain F6252			
16	Ordinary gain F8824			
17	Combine lines 10 to 16			
18a	Part of loss F4684			
18b	Redetermined gain or (loss) on line 17			
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255				
19(a)	Description of property			
19(b)	Date acquired			
19(c)	Date sold			
20	Gross sales price			
21	Cost or other basis			
22	Depreciation allowed			
23	Adjusted basis			
24	Total gain			
25a	Depreciation allowed			
25b	Smaller of lines 24 and 25a			

Form 4797 Test 8		Sales of Business Property		2005
26a	Additional depreciation after 1975			
	Line Description	Line Amount	Write-in / Literal / Attachments	
26b	Applicable %			
26c	Subtract line 26a from line 24			
26d	Additional depreciation after 1969			
26e	Smaller of lines 26c and 26c			
26f	Sec 291 amount			
26g	Add lines 26b,26e and 26f			
27a	Soil, water, land			
27b	Line 27 multiplied by applicable %			
27c	Smaller of lines 24 and 27b			
28a	Intangible drilling			
28b	Smaller of lines 24 and 28a			
29a	Applicable % of payment excluded			
29b	Smaller of lines 24 and 29a			
30	Total gain all property			
31	Add property columns A – D			
32	Subtract line 31 from line 30			
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)				
33(a)	Sec 179 expense deduction – Sec 179			
33(b)	Sec 179 expense deduction – Sec 280F(b)			
34(a)	Recomputed deprec – Sec 179			
34(b)	Recomputed deprec-Sec280F(b)			
35(a)	Recapture amount – Sec 179			
35(b)	Recapture amount – Sec 280F(b)			

Form 8082 Test 8		Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)				
Name: Goldplated Detailing Service, Inc.						
Identifying number: 11-000008						
Part I General Information						
	Line Description	Line Amount / Information		Write-in / Literal / Attachments		
1	Check boxes that apply	(a) Notice of inconsistent treatment				
2	If TMP, req substituted return treatment	"No" checkbox checked				
3	Type of pass-thru entity checkboxes	(a) Partnership checked				
4	Identifying number of pass-thru entity	11-0000024				
5	Name, address, Zip of pass-thru entity	Cleaner Solutions, 125 Any Street, Anytown, MI 49261				
6	Tax shelter registration number					
7	IRS Center where pass-thru entity filed	OSPC				
8	Tax year of pass-thru entity	1/1/2005 to 12/31/2005				
9	Your tax year	1/1/2005 to 12/31/2005				
Part II Inconsistent or Administrative Adjustment Request (AAR) Items						
	(a) Desc of AAR items	(b) Inconsistency in or AAR to correct	(c) Amount shown on Sch K-1	(d) Amount reporting	(e) Difference between (c) and (d)	Write-in / Literal / Attachments
10	Schedule K-1, Line 1	Amount of item checked	163,932	63,932	100,000	
Part III Explanation – Enter the Part II item number before each explanation						
Part II, item 10 - It appears that a typographical error was made on the Schedule K-1 received from Cleaner Solutions. We know that the correct figure is \$63,932 not \$163,932 but the partnership has not filed an amended return.						

Form 8283 Test 8		Noncash Charitable Contributions	
Name: Goldplated Detailing Service, Inc.			
Identifying number: 11-000008			
Section A Part I Information on Donated Property			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1(a)A	Name, address of donee organization	Association for Cleaner Cars, 54 Any Street, Anytown, FL 32210	
1(b)A	Description of donated property	Industrial size brushless & waterless car waxer	
1(c)A	Date of the contribution	07/04/2005	
1(d)A	Date acquired by donor	07/1995	
1(e)A	How acquired by donor	Purchase	
1(f)A	Donor's cost or adjusted basis	5,000	
1(g)A	Fair market value	6,500	
1(h)A	Method used to determine the FMV	Industry Price	See Attachment 13
Section A Part II Other Information			
2a	Enter letter fm Part I that IDs property		
2b	Total amount claimed as a deduction		
2c	Name, address of each organization contribution was made in a prior year		
2d	Place where tangible property located		
2e	Name of person w/ possession of prop		
3a	Restriction on donee's right to use prop		
3b	Gave right to income from property		
3c	Restriction limiting donated property		
Section B Part I Information on Donated Property			
4	Type of property checkboxes		
5(a)A	Description of donated property		
5(b)A	Tangible property – brief summary		
5(c)A	Appraised fair market value		
5(d)A	Date acquired by donor		
5(e)A	How acquired by donor		
5(f)A	Donor's cost or adjusted basis		
5(g)A	Bargain sales amount received		
5(h)A	Amount claimed as a deduction		
5(i)A	Average trading price of securities		
Section B Part II Taxpayer (Donor) Statement			
	Identifying letter and description		
Section B Part III Declaration of Appraiser			
	Business address		
	Identifying number		
Section B Part IV Donee Acknowledgment			
	Date charitable org received property		
	Org intend to use prop for unrelated use		
	Name of charitable organization (donee)		
	Address of charitable organization		
	EIN		

Form 8825 Test 8		Rental Real Estate Income and Expenses of a Partnership or an S Corporation		2005
Name: Goldplated Detailing Service, Inc.				
EIN: 11-000008				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1A	Kind & location of each property			
2A	Gross rents			
3A	Advertising			
4A	Auto and travel			
5A	Cleaning and maintenance			
6A	Commissions			
7A	Insurance			
8A	Legal and other professional fees			
9A	Interest			
10A	Repairs			
11A	Taxes			
12A	Utilities			
13A	Wages and salaries			
14A	Depreciation			
15A	Other			
16A	Total expense for each property			
17	Total gross rents			
18	Total expenses			
19	Net gain (loss) fm F4797)			
20a	Net income (loss) from rental real estate activities		63,932	
20b(1)	Name		Cleaner Solutions	
20b(2)	EIN		11-0000024	
21	Net rental real estate income		63,932	

Form 8881 Test 8		Credit for Small Employer Pension Plan Startup Costs	2005
Name: Goldplated Detailing Service, Inc.			
EIN: 11-0000008			
	Line Description	Line Amount	Write-in / Literal / Attachments
Part I Current Year Credit			
1	Qualified startup cost during TY	1,000	
2	Enter ½ of line 1	500	
3	F8881 credits from pass-thru entities	0	
4	Add lines 2 and 3	500	
5	Current year credit	500	
Part II Allowable Credit			
6	Regular tax before credits		
7	Alternative minimum tax		
8	Add lines 6 and 7		
9a	Foreign tax credit		
9b	Credits fm F1040		
9c	Possessions tax credit		
9d	Credit for fuel nonconven source		
9e	Qualified electric vehicle credit		
9f	Add lines 9a through 9e		
10	Net income tax		
11	Net regular tax		
12	25% of excess line 11 >\$25,000		
13	Tentative minimum tax		
14	Greater of line 12 or line 13		
15	Subtract line 14 from line 10		
16	Credit allowed for the current year		

Sch K-1 (Form 1120S) Test 8		Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning January 1, 2005 ending December 31, 2005				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
	Line Description	Line Amount		Write-in / Literal / Attachments
A	Corporation's employer identification number	11-0000008		
B	Corporation's name, address, city, state, and Zip code	Goldplated Detailing Service, Inc., 38 Any Street, Anytown, MI 49261		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0010		
G	Shareholder's name, address, city, state and ZIP code	Tajh Mahal Shadrock 53 Any Street Anytown CO 81601		TAJH
H	Shareholder's percentage of stock ownership for tax year	50.000		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description	Line Amount		Write-in / Literal / Attachments
1	Ordinary business income (loss)	(2,511,190)		
2	Net rental real estate income (loss)	31,966		
3	Other net rental income (loss)			
4	Interest income	1,255,182		
5a	Ordinary dividends	380,502		
5b	Qualified dividends	380,502		
6	Royalties			
7	Net short-term capital gain (loss)	(129,506)		
8a	Net long-term capital gain (loss)	2,921,282		
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)	(250)		
10	Other income (loss)			
11	Section 179 deduction			
12	Other deductions	A	466	
		C	2,500	
		J	188,732	
13	Credits & credit recapture	U	250	
14	Foreign transactions			
15	Alternative minimum tax (AMT) items	A	(25,233)	
16	Items affecting shareholder basis	C	9,002	
		D	2,750,000	
17	Other Information	A	1,635,684	
		B	188,733	

Sch K-1 (Form 1120S) Test 8		Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning January 1, 2005 ending December 31, 2005				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
	Line Description	Line Amount		Write-in / Literal / Attachments
A	Corporation's employer identification number	11-0000008		
B	Corporation's name, address, city, state, and Zip code	Goldplated Detailing Service, Inc., 38 Any Street, Anytown, MI 49261		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0009		
G	Shareholder's name, address, city, state and ZIP code	Waxer A. Cleanowski 52 Any Street Anytown MO 64113		WAXE
H	Shareholder's percentage of stock ownership for tax year	50.000		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description	Line Amount		Write-in / Literal / Attachments
1	Ordinary business income (loss)	(2,511,189)		
2	Net rental real estate income (loss)	31,966		
3	Other net rental income (loss)			
4	Interest income	1,255,181		
5a	Ordinary dividends	380,503		
5b	Qualified dividends	380,503		
6	Royalties			
7	Net short-term capital gain (loss)	(129,506)		
8a	Net long-term capital gain (loss)	2,921,281		
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)	(250)		
10	Other income (loss)			
11	Section 179 deduction			
12	Other deductions	A	465	
		C	2,500	
		J	188,733	
13	Credits & credit recapture	U	250	
14	Foreign transactions			
15	Alternative minimum tax (AMT) items	A	(25,233)	
16	Items affecting shareholder basis	C	9,003	
		D	2,750,000	
17	Other Information	A	1,635,684	
		B	188,733	

TEST SCENARIO 9**FORMS REQUIRED:** 1120S, Sch N (1120), Sch K-1, 4562, 5471, Sch J (5471), Sch M (5471), 5472**ATTACHMENTS:**

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSchedule2 (2)
ItemizedOtherDeductionsSchedule3
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule2
ItemizedExpensesRecordedOnBooksSchedule2
ItemizedDeductionNotChargedAgainstBooksSchedule2
CharitableContributionSchedule
ItemizedOtherLiabilitiesSchedule

BINARY ATTACHMENTS: None**HEADER INFO:**

Tax Period: Calendar Year 2005

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN:** Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN Number**Return Type:** 1120

Filer: **EIN: 11-0000009**
Name: Tree Fixr Upper, Inc..
Name Control: Tree
Address: 39 Any Street
Anytown, OK 74002

Officer: **Name:** Talbert Oaks
Title: President
Taxpayer PIN: N/A
Phone: 301-555-1212
Email Address:

Date Signed: 01/25/06

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A****Attachment 1**, Page 1, Line 5, Other Income (ItemizedOtherIncomeSchedule2)

Miscellaneous Income	<u>420,200</u>
Total	420,200

Attachment 2, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionsSchedule3)

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	<u>1,403,559</u>
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)

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

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

	Beginning	Ending
Prepays & Deposits	<u>2,700,000</u>	<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)

	Beginning	Ending
Accrued Expenses	<u>10,500,600</u>	<u>23,100,999</u>
Total	10,500,600	23,100,999

Attachment 8, Page 4, Sch L, Line 21, Other Liabilities
(ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Deferred Compensation		<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	<u>(200)</u>
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	<u>980,050</u>
Total	980,050

Attachment 9, Form 1120S, Sch K, Line 12a, Contributions
(CharitableContributionSchedule)Name: **Tree Fixr Upper, 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 Test 9		U.S. Income Tax Return for an S Corporation		2005
Calendar Year 2005 or tax year beginning , 2005, ending , 20				
A	Effective date of S Election	05/31/1999		
B	Business code	541320		
Name and Address: Tree Fixr Upper, Inc., 39 Any Street, Anytown, OK 74002				
C	EIN	11-0000009		
D	Date of incorporated	11/19/1957		
E	Total assets	560,500,183		
F	Check applicable boxes			
G	Number of Shareholders	1		
	Line Description	Line Amount	Write-in / Literal / Attachment	
1a	Gross Receipts or sales	1,900,670,400		
1b	Less returns and allowances			
1c	Balance	1,900,670,400		
2	Cost of goods sold (Sch A, line 8)	1,860,100,750		
3	Gross profit. Subtract line 2 from line 1c	40,569,650		
4	Net gain (loss)			
5	Other Income (loss)	420,200	See Attachment 1	
6	Total income (loss). Add lines 3 through 5	40,989,850		
7	Compensation of officers	8,500,400		
8	Salaries and wages (less employment credits)	6,372,055		
9	Repairs and maintenance	500,101		
10	Bad debts			
11	Rents	6,650,188		
12	Taxes and licenses	13,980,990		
13	Interest	120,100		
14a	Depreciation (attach Form 4562)	26,234		
14b	Depreciation claimed on Sch A			
14c	Subtract line 14b from 14a	26,234		
15	Depletion (Do not deduct oil and gas depletion)			
16	Advertising	890,700		
17	Pension, profit-sharing, etc., plans	1,300,000		
18	Employee benefit programs			
19	Other deductions (attach schedule)	20,140,029	See Attachment 2	
20	Total deductions (add amounts shown far right for lines 7 - 19)	58,480,797		
21	Ordinary business income (loss) Subtract line 20 from line 6	(17,490,947)		
22a	Tax: Excess net passive income tax			
22b	Tax from Schedule D			
22c	Add lines 22a and 22b			
23a	Payments:			
23b	Tax deposit with Form 7004			
23c	Credit for Federal tax paid on fuels			
23d	Add lines 23a through 23c			
24	Estimated tax penalty			
25	Tax Due.			
26	Overpayment			
27	Refund			
	May IRS discuss?	Yes		
	Preparer's SSN or PTIN:	999-06-0007		

Form 1120S Test 9		U.S. Income Tax Return for an S Corporation		2005
Preparer Firm's name/address:		Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
Preparer's EIN:		11-0000011		
Preparer's Phone no.:		512-555-1212		
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year	92,101,022		
2	Purchases	1,024,169		
3	Cost of labor	258,879,395		
4	Additional section 263A cost			
5	Other costs	1,599,276,464		See Attachment 3
6	Total	1,951,281,050		
7	Inventory at the end of year	91,180,300		
8	Cost of goods sold	1,860,100,750		
9a	Cost as described in Regulations section (i) 1.471-3			
9a	Lower of cost or market (ii)		Checked	
9a	Other (iii)			
9b	Check if there was a			
9c	Check if the LIFO...			
9d	If the LIFO inventory ...			
9e	Rules of Sec 263A apply?		No	
9f	Change in determining quantities, cost, valuations?		No	
Schedule B Other Information				
1(a)	Cash			
1(b)	Accrual		Checked	
1(c)	Other			
2(a)	Business Activity		Architecture	
2(b)	Product or Service		Commerical Landscaping	
3	Corp own 50% or more?		No	
4	Member of controlled grp		No	
5	Required to file F8264			
6	Issued publicly offered debt instruments			
7	C corp before elected			
8	Accumulated earnings and profits at close of yr			
9	Total receipts less than \$250,000?		No	
Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.				
1	Ordinary business income (loss)	(17,490,947)		
2	Net rental real estate income (loss)			
3a	Other gross rental income (loss)			
3b	Expenses from other rental activities			
3c	Other net rental income (loss)			
4	Interest income	2,500,000		
5a	Ordinary dividends			
5b	Qualified dividends	2,480,000		
6	Royalties			

Form 1120S Test 9		U.S. Income Tax Return for an S Corporation		2005
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction			
12a	Contributions	500,000		See Attachment 9
12b	Investment interest expense	340		
12c	Section 59(e)(2) expenses – Type			
12c (2)	Section 59(e)(2) expenses – Amount			
12d	Other deductions -Type			
12d	Other deductions	320,210		See Attachment 4
13a	Low-income housing credit (section 42(j)(5))			
13b	Low-income housing credit (other)			
13c	Qualified rehabilitation expenses			
13d	Other rental real estate credits			
13e	Other rental credits			
13f	Credit for alcohol used as fuel			
13g	Other credits and credit recapture			
14a	Name of country or U.S. possession			
14b	Gross income from all sources			
14c	Gross income sourced at shareholder level			
14d	Passive			
14e	Listed categories			
14f	General limitation			
14g	Interest expense			
14h	Other			
14i	Passive			
14j	Listed categories			
14k	General limitation			
14l	Foreign taxes paid			
14m	Foreign taxes accrued			
14n	Reduction in taxes available for credit			
15a	Post-1986 depreciation adjustment	168,150		
15b	Adjusted gain or loss	(165,700)		
15c	Depletion			
15d	Oil, gas, and geothermal properties-gross income			
15e	Oil, gas, and geothermal properties-deductions			
15f	Other AMT items			
16a	Tax-exempt interest income			
16b	Other tax-exempt interest income			
16c	Nondeductible expenses	491,410		
16d	Property distributions			
16e	Repayment of loans from shareholders			
17a	Investment income	4,980,000		
17b	Investment expenses			
17c	Dividend distributions paid from accum E&P			
17d	Other items and amounts			
17e	Income/loss reconciliation	(13,331,497)		
Schedule L Balance Sheets per Books				

Form 1120S Test 9		U.S. Income Tax Return for an S Corporation			2005	
		Beginning of tax year		End of tax year		Write-in / Literal
		(a)	(b)	(c)	(d)	
1	Cash		61,000,300		125,954,114	
2a	Trade notes	88,799,978		310,294,485		
2b	Less allowance		88,799,978		310,294,485	
3	Inventories		92,101,022		91,180,300	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		2,700,000		2,300,000	Attachment 5
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments		1,180,400		600,484	Attachment 6
10a	Bldgs & other deprec assets	40,270,500		40,270,500		
10b	Less accumulated deprec	12,250,400	28,020,100	12,300,600	27,969,900	
11a	Depletable assts					
11b	Less accumulated depletion					
12	Land				2,200,900	
13a	Intangible assets					
13b	Less accum amortization					
14	Other assets					
15	Total assets		273,801,800		560,500,183	
16	Accounts payable		170,700,400		449,809,280	
17	Mortgages, notes, bonds payable < 1yr		200,800		500,000	
18	Other current liabilities		10,500,600		23,100,999	Attachment 7
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr		18,660,600		18,300,300	
21	Other liabilities				1,700,900	
22	Capital stock		2,000,700		2,300,130	
23	Additional paid – in capital		3,005,550		6,120,200	
24	Retained earnings		68,733,150		58,668,374	
25	Adjustments to shareholders equity					
26	Less cost of treasury stock					

Form 1120S Test 9		U.S. Income Tax Return for an S Corporation		2005	
27	Total liabilities & shareholders equity		273,801,800		560,500,183
Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return					
1	Net Income		(14,802,757)		
2	Income included on Sch K		(200)		Attachment 10
3	Expenses recorded on books		2,451,510		
3a	Depreciation				
3b	Travel & entertainment				Attachment 11
4	Add lines 1 – 3		(12,351,447)		
5	Income recorded on books				
5a	Tax-exempt interest				
6	Deductions included on Sch K		980,050		2,513,852
6a	Depreciation				Attachment 12
7	Add lines 5 & 6		980,050		
8	Income (loss)		(13,331,497)		
Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account					
		(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholder undistributed taxable income	Write-in / Literal
1	Balance at beginning of tax year	8,922,686			
2	Ordinary income				
3	Other additions	4,980,000			
4	Loss from Pg 1, Ln 21	(17,490,947)			
5	Other reductions	(1,311,960)			
6	Combine lines 1 – 5	(4,900,221)			
7	Distributions other than dividends distributions				
8	Balance at end of TY	(4,900,221)			

Form Sch N (1120) Test 9		Foreign Operations of U.S. Corporations		2005
Name: Tree Fixr Upper, Inc.				
EIN: 11-0000009				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1a	Owned foreign disregarded entity	No		
1b	Number F8858			
2	Number F8865			
3	Owned 10% interest in other foreign partnership	No		
4a	US Shareholder of CFC	Yes		
4b	Number F5471	1		
5	Distribution/grantor/ transferor foreign trust	No		
6a	Interest in financial account	No		
6b	Name of foreign country			
7a	Extraterritorial income exclusion	No		
7b	Number F8873			
7c	Line 52 totals all F8873			

Form 4562 Test 9		Depreciation and Amortization		2005				
Name: Tree Fixr Upper, Inc								
Business or Activity: Commercial Landscapers								
EIN: 11-0000009								
	Line Description	Line Amount / Information	Write-in / Literal / Attachments					
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation							
5	Dollar limitation for TY							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec 168(f)(1) electio							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions		26,234					
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a)Classification of property	(b)Month & Year	(c)Basis for deprec	(d)Recovery period	(e)Conventi on	(f)Meth od	(g)Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							
22	Total				26,234			
23	Assets for CY							

Form 4562 Test 9		Depreciation and Amortization		2005			
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle avail for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maint written policy prohibits commu?						
38	Maint written policy prohibits pers use						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Method	Write-in / Literal
42							
43	Amort of costs before 2004 TY						
44	Total						

Form 5471 Test 9		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
Annual Accounting Period beginning 01/01 , 2005, ending 12/31 , 2005				
Part I Reporting Corporation				
Name and Address: Tree Fixr Upper, Inc., 39 Any Street, Anytown, OK 74002				
	Line Description	Line Amount / Info	Write-in / Literal	
A	EIN	11-0000009		
B	Category of filer checkboxes	4 and 5 checked		
C	Total % of frgn corp stock			
Filer's tax year beginning 01/01 , 2005, ending 12/31 , 2005				
D(1)	Name			
D(2)	Address			
D(3)	Identifying Number			
D(4)	Check applicable boxes			
1a	Name/address of frgn corp	Foreign Corporation 54 Any Street Anytown, CA		
1b	EIN, if any	APPLD FOR		
1c	Cnty whose laws incorp	CA		
1d	Date of Incorporation	08/16/1978		
1e	Principal place of business	CA		
1f	Principal business act code	211110		
1g	Principal business activity	Landscaping Development		
1h	Functional currency	US		
2a	U.S. name, address, EIN			
2b(i)	Taxable income or (loss)			
2b(ii)	U.S. income tax paid			
2c	Frgn corp name, address			
2d	Name, add of person w/ bks			
Sch A Stock of the Foreign Corporation				
(a)	Desc of each class of stock	Common		
(b)(i)	Beg of annual acct period	200		
(b)(ii)	End of annual acct period	200		
Sch B U.S. Shareholders of Foreign Corporation				
(a)	Name, add, EIN of shrholder	Tree Fixr Upper, Inc. 39 Any Street Anytown, OK 74002 11-0000009		
(b)	Desc of each class of stock	Common		
(c)	Number shares held at beg	200		
(d)	Number shares held at end	200		
(e)	Pro rata share of subpart F	1.00000		
2c	Cntry bus conduct			
2d	Cntry of citz org			
2e	Cnty laws 25%			
Sch C Income Statement				
		Functional Currency	U.S. Dollars	
1a	Gross receipt or sales			
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest		700	

Form 5471 Test 9		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
6	Gross,rents,royalties,lic fees			
7	Net gain or (loss)			
8	Other income			
9	Total income			700
10	Compensation of officers			
11	Rents, royalties, license fees			
12	Interest			900
13	Deprec not deduc elsewhere			
14	Depletion			
15	Taxes			
16	Other deductions			
17	Total deductions			900
18	Net income or (loss)			(200)
19	Extraordinary items & pr pd adj			
20	Provision for incm,war profits			
21	Current year net income (loss)			(200)
Sch E Income, War Profits, and Excess Profits Taxes Paid or Accrued				
1(a)	Country or U.S. possession			
1(b)	Amount of tax in frgn currency			
1(c)	Amount of tax conver rate			
1(d)	Amount of tax in U.S. dollars			
8(d)	Total			
Sch F Balance Sheet				
		(a) Beginning of annual acct period	(b) End of annual acct period	
1	Cash			
2a	Trade notes and accts recvble			
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets			
5	Loan to shareholders			
6	Investment in subsidiaries			
7	Other investments			
8a	Bldgs & other deprec assets	31,800	54,800	
8b	Less accumulated deprec	(2,000)	(4,000)	
9a	Depletable assets			
9b	Less accumulated deprec			
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			
11c	Intangible assets-Patents,etc			
11d	Intangible assets-Less accum			
12	Other assets			
13	Total assets	29,800	50,800	
14	Accounts payable			
15	Other current liabilities			
16	Loans fm shareholders	269,000	270,000	
17	Other liabilities			
18a	Capital stock – Preferred			
18b	Capital stock – Common	800	800	
19	Paid-in or capital surplus			
20	Retained earnings	(240,000)	(220,000)	

Form 5471 Test 9		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2005
21	Less cost of treasury stock			
22	Total liabilities & shrhldr equi	29,800	50,800	
Sch G Other Information				
	Line Description	Line Amount / Info	Write-in / Literal	
1	Frgn corp owned > 10% int chckbx	No		
2	Frgn corp owned int in stock chckbx	No		
3	Frgn corp owned frgn entities disre	No		
Sch H Current Earnings and Profits				
1	Current year net income		(200)	
		Net Additions	Net Subtractions	
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allw			
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes			
2h	Other			
3	Total net additions			
4	Total net subtraction			
5a	Current earnings & profits		(200)	
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b		(200)	
5d	Current E&P in U.S. dollars			
Sch I Summary of Shareholder's Income				
1	Subpart F income		(200)	
2	Earnings invested in US prop			
3	Prev exclud subpart F incm			
4	Prev exclud export trade incm			
5	Factoring income			
6	Total of lines 1 through 5		200	
7	Dividends received			
8	Exchange gain or (loss)			
	Inc m of frgn corp blk'd chckbx		No	
	Frgn corp inc m unblk'd chckbx		No	

Sch J (F5471)		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	
Name of person filing: Tree Fixr Upper, Inc.			
Identifying number: 11-0000009			
Name of foreign corporation: Foreign Corporation			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1(a)	Bal – Post-1986	(28,000)	
1(b)	Bal – Pre-1987 E&P		
1(c)(i)	Bal-Earnings invested US prop		
1(c)(ii)	Bal- Earnings invested ex pass		
1(c)(iii)	Bal – Subpart F income		
1(d)	Bal – Total Sec 964	(28,000)	
2a(a)	CY E&P – Post-1986		
2b(a)	CY deficit E&P – Post1986	200	
3(a)	Total current E&P – Post-1986	(28,200)	
3(b)	Total current E&P – Pre-1987		
4(a)	Sec 951a –Post-1986		
4(b)	Sec 951a – Pre-1987		
4(c)(i)	Sec 951a – Earn invested US property		
4(a)(ii)	Sec 951a – Earn invested excess passive assets		
4(a)(iii)	Sec 951a – Subpart F income		
5a(c) (i)	Act distributions previously tax – Earn invested US property		
5a(c) (ii)	Act distributions previously tax– Earn invested excess passive assets		
5a(c) (iii)	Act distributions previously tax – Subpart F income		
5b(c) (i)	Act distributions non previously tax – Earn invested US property		
5b(c) (ii)	Act distributions non prev tax– Earn investment excess passive assets		
5b(c) (iii)	Act distributions non previously tax – Subpart F income		
6a(c) (i)	Bal-Earn invested US prop		
6a(c) (ii)	Bal- Earn invested excess passive assets		
6a(c) (iii)	Bal – Subpart F income		
6b(a)	Bal – Post-1986	(28,200)	
6b(b)	Bal – Pre-1987 E&P		
7(a)	Bal end of yr – Post-1986	(28,200)	
7(b)	Bal end of yr – Pre-1987 E&P		
7(c)(i)	Bal end of yr -Earn invested US prop		
7(c)(ii)	Bal end of yr - Earn invested ex pass		
7(c)(iii)	Bal end of yr – Subpart F income		
7(d)	Bal end of yr – Total Sec 964	(28,200)	

Schedule M (5471) Test 9		Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons				TY 2005
Name of person filing Form 5471: Tree Fixr Upper, Inc.						
Identifying number: 11-0000009						
Name of foreign corporation: Foreign Corporation						
Relevant functional currency and exchange rate used throughout this schedule: US						
	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any dom corp or partnership	(d) Any other foreign corp	(e) 10% or more (other than U.S. person)	(f) 10% or more corp controlling frgn corp
1	Sales of stock in trade					
2	Sales of prop rights					
3	Compensation rec'd					
4	Commissions received					
5	Rents, royalties, & lic					
6	Dividends received					
7	Interest received					
8	Premiums received					
9	Add lines 1 through 8					
10	Purchases of stock					
11	Purch of tangible prop					
12	Purch of prop rights					
13	Compensation paid					
14	Commissions paid					
15	Rents, royalties, & lic					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 thru 17					
19	Amounts borrowed	270,000				
20	Amounts loaned					

Form 5472 Test 9		Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business		2005
Tax year beginning 01/01, 2005, ending 12/31, 2005				
Part I Reporting Corporation				
	Line Description	Line Amount / Information	Write-in /Literal / Attachments	
1a	Name and Address: Tree Fixr Upper, Inc., 39 Any Street, Anytown, OK 74002			
1b	EIN: 11-0000009			
1c	Total assets	560,500,183		
1d	Principal business activity	Landscape Development		
1e	Business activity code			
1f	Total value of gross payments	6,658,278		
1g	Total Forms 5472	1		
1h	Total value gross payment all F5472	6,658,278		
1i	Consolidated filing			
1j	Country of Incorporation			
1k	Country under whose laws reporting corporation files			
1l	Country where bus conducted			
2	Foreign owned 50%			
Part II 25% Foreign Shareholder				
1a	Name and Address of direct 25%:			
1b	U.S. ID number			
1c	Country business conducted			
1d	Country of citizenship organiz			
1e	County laws 25%			
2a	Name and Address of direct 25%:			
2b	U.S. ID number			
2c	Country business conducted			
2d	Country of citizenship organiz			
2e	County laws 25%			
3a	Name and Address of indirect 25%:			
3b	U.S. ID number			
3c	Country business conducted			
3d	Country of citizenship organiz			
3e	County laws 25%			
4a	Name and Address of indirect 25%:			
4b	U.S. ID number			
4c	Country business conducted			
4d	Country of citizenship organiz			
4e	County laws 25%			
Part III Related Party				
	Foreign person			
	US Person			
1a	Name and Address: William W. Stain & Assoc., 55 Any Foreign Street, Quebec, CA			
1b	U.S. ID number	999-06-0012		
1c	Principal business activity	Landscaping and Development		
1d	Business activity code	541320		
1e	Related to reporting corporation	Checked		
	Related to 25% foreign shareholder			

Form 5472 Test 9		Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business		2005
	Line Description	Line Amount / Information	Write-in /Literal / Attachments	
	25% foreign shareholder			
1f	Country bus conduct		CA	
1g	Country whose laws rel corp files		US	
Part IV Monetary Transactions Between Reporting Corporations				
	Estimates used checkbox			
1	Sales of stock		8,090	
2	Sales of tangible property			
3	Rents & Royalties			
4	Sales, leases,etc			
5	Technical, mgnrl			
6	Commission rcvd			
7a	Amts borr beg bal			
7b	Amts borr end bal			
8	Interest received			
9	Premiums rcvd			
10	Other amnts rcvd			
11	Total		8,090	
12	Prchs of stock			
13	Prchs of tan prop			
14	Rents, royal paid		6,650,188	
15	Prchs, leases, etc			
16	Technical, mgnrl			
17	Commission paid			
18a	Amts loan beg bal			
18b	Amts loan end bal			
19	Interest paid			
20	Premiums paid			
21	Other amnts paid			
22	Total		6,650,188	
Part V Nonmonetary and Less-Than Full Consideration Transactions				
	Describe trans- actions checkbox			
Part VI Additional Information				
1	Corp import goods		No	
2a	Basis valued grtr			
2b	Attach statement			
2c	Documents used			

Sch K-1 (Form 1120S) Test 9		Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning January 1, 2005 ending December 31, 2005				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
A	Corporation's employer identification number	11-0000009		
B	Corporation's name, address, city, state, and Zip code	Tree Fixr Upper, Inc. 39 Any Street Anytown, OK 74002		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0014		
G	Shareholder's name, address, city, state and ZIP code	Rose B. Trim 57 Any Street, Anytown, PA 17201		ROSE
H	Shareholder's percentage of stock ownership for tax year	100.000		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description	Line Amount / Information		Write-in / Literal / Attachments
1	Ordinary business income (loss)	(17,490,947)		
2	Net rental real estate income (loss)			
3	Other net rental income (loss)			
4	Interest income	2,500,000		
5a	Ordinary dividends	2,480,000		
5b	Qualified dividends	2,480,000		
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction			
12	Other deductions	A	500,000	
		R	320,210	
		G	340	
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items	A	168,150	
		B	(165,700)	
16	Items affecting shareholder basis	C	491,410	
17	Other Information	A	4,980,000	

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)
CharitableContributionSchedule
ItemizedOtherIncreasesSchedule2

BINARY ATTACHMENTS: None**NO ENTRY FIELDS:****HEADER INFO:****Tax Period:** Fiscal Year Filer 04/01/05 – 03/31/06**Preparer Firm** Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621**MultipleSoftwarePackagesUsed:** Yes or No**Originator:** **EFIN:** Self-select
Type: ERO
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO**Signature Option:** PIN Number**Return Type:** 1120**Filer:** **EIN:** 11-0000010
Name: Pack For You Incorporated
Name Control: PACK
Address: 40 Any Street
Anytown, IA 52544**Officer:** **Name:** Hans Dolly
Title: Chief Executive Officer
Taxpayer PIN: N/A

Phone: 301-555-1212
Email Address:
DateSigned: 01/25/06

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/06
Self Employed: Yes

IRS PAYMENT: **N/A**

Details for attachments to Forms 1120S, 8865

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

Miscellaneous Income	<u>84,820,790</u>
Total	84,820,790

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

Depreciation	97,613,964
Allocation of Cost of Goods Sold	270,480
Cost of Service	<u>132,770,633</u>
Total	230,655,077

Attachment 4, Form 1120S, Page 3, Sch K, Line 12d, Other Deductions
(ItemizedOtherDeductionSchedule3)

<u>Trade/Business</u>	<u>Description</u>	<u>Amount</u>	<u>Category</u>	<u>Code</u>
Transporation	Deductions from ABC LLC	<u>9,099,724</u>	Deductions	P
Total		9,099,724		

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

	Beginning	Ending
Prepays & Deposits	<u>582,977,903</u>	<u>164,993,893</u>
Total	582,977,903	164,993,893

Attachment 6, Form 1120S, 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>	<u>43,689,054</u>
Total	439,992,899	160,067,000

Attachment 7, Form 1120S, Page 4, Sch L, Line 14, Other Assets
(ItemizedOtherAssetsSchedule)

	Beginning	Ending
Mortgages and Notes Receivable	79,840,873	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, Form 1120S, Page 4, Sch L, Line 18, Other Current Liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

	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, Form 1120S, Page 4, Sch L, Line 21, Other Liabilities
(ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Deferred Compensation	<u>357,533,671</u>	<u>77,986,049</u>
Total	357,533,671	77,986,049

Attachment 16, Form 1120S, Page 4, Sch M-1, Line 2, Taxable Income not recorded on books
(ItemizedIncomeNotRecordedOnBooksSchedule2)

Miscellaneous	<u>7,979,829</u>
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Total	7,979,829
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Attachment 17, Form 1120S, Page 4, Sch M-1, Line 3, Expenses on books not deducted in return (ItemizedExpensesRecordedOnBooksSchedule2)

Translation Adjustment	<u>2,647,716</u>
Total	2,647,716

Attachment 10, Form 8865, Sch B, Line 7, Itemized Other Income Loss Schedule (ItemizedOtherIncomeLossSchedule)

Interest Income	<u>12,900</u>
Total	12,900

Attachment 11, Form 8865, Page 5, Sch L, Line 6, Other current assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Prepays & Deposits	<u>1,083,000</u>	
Total	1,083,000	

Attachment 12, Form 8865, Page 5, Sch L, Line 13, Other Assets (ItemizedOtherAssetsSchedule)

	Beginning	Ending
Prepaid Commissions	<u>2,262,195</u>	<u>3,868,628</u>
Total	2,262,195	3,868,628

Attachment 13, Form 8865, Page 5, Sch L, Line 17, Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Accrued Expenses	<u>3,704,000</u>	<u>3,892,000</u>
Total	3,704,000	3,892,000

Attachment 14, Form 8865, Page 5, 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 For You 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 Test 10		U.S. Income Tax Return for an S Corporation		2005
Calendar Year 2005 or tax year beginning April 1 , 2005, ending March 31 , 2006				
A	Effective date of S Election	05/29/1992		
B	Business code	488990		
Name and Address: Pack For You, 40 Any Street, Anytown, IA 52544				
C	EIN	11-0000010		
D	Date of incorporated	02/12/1989		
E	Total assets	930,600,500		
F	Check applicable boxes			
G	Number of Shareholders	1		
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1a	Gross Receipts or sales	710,300,800		
1b	Less returns and allowances	20,100,300		
1c	Balance	690,200,500		
2	Cost of goods sold (Sch A, line 8)	483,305,500		
3	Gross profit. Subtract line 2 from line 1c	206,895,000		
4	Net gain (loss)	(2,000)		
5	Other Income (loss)	84,820,790	See Attachment 1	
6	Total income (loss). Add lines 3 through 5	291,713,790		
7	Compensation of officers	2,970,600		
8	Salaries and wages (less employment credits)	24,250,860		
9	Repairs and maintenance	24,696		
10	Bad debts	12,652		
11	Rents	1,050,744		
12	Taxes and licenses	7,742,830		
13	Interest	87,656,234		
14a	Depreciation (attach Form 4562)	108,746,403		
14b	Depreciation claimed on Sch A	97,613,964		
14c	Subtract line 14b from 14a	11,132,439		
15	Depletion (Do not deduct oil and gas depletion)	2,461,590		
16	Advertising	8,007,828		
17	Pension, profit-sharing, etc., plans	7,989,977		
18	Employee benefit programs	6,002,121		
19	Other deductions (attach schedule)	97,001,030	See Attachment 2	
20	Total deductions (add amounts shown far right for lines 7 - 19)	256,303,601		
21	Ordinary business income (loss) Subtract line 20 from line 6	35,410,189		
22a	Tax: Excess net passive income tax			
22b	Tax from Schedule D			
22c	Add lines 22a and 22b			
23a	Payments:			
23b	Tax deposit with Form 7004			
23c	Credit for Federal tax paid on fuels			
23d	Add lines 23a through 23c			
24	Estimated tax penalty			
25	Tax Due.			
26	Overpayment			
27	Refund			
	May IRS discuss this return?	Yes		

Form 1120S Test 10		U.S. Income Tax Return for an S Corporation		2005
	Preparer's SSN or PTIN:	999-06-0007		
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:	11-0000011		
	Preparer's Phone no.:	512-555-1212		
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year	42,121,005		
2	Purchases	220,583,445		
3	Cost of labor	50,950,284		
4	Additional section 263A cost			
5	Other cost	230,655,077		See Attachment 3
6	Total	544,309,811		
7	Inventory at the end of year	61,004,311		
8	Cost of goods sold	483,305,500		
9a (i)	Cost as described in Regulations section 1.471-3	Checked		
9a (ii)	Lower of cost or market			
9a (iii)	Other			
9b	Writedown of sub goods			
9c	LIFO adopted this TY			
9d	% LIFO closing inventory			
9e	Rules of Sec 263A apply?	No		
9f	Change in determining quantities, cost, valuations?	No		
Schedule B Other Information				
1(a)	Cash			
1(b)	Accrual	Checked		
1(c)	Other			
2(a)	Business Activity	Transportation		
2(b)	Product or Service	Moving Service		
3	Corp own 50% or more?	No		
4	Member of controlled grp	No		
5	Required to file F8264			
6	Issued publicly offered debt instruments			
7	C corp before elected			
8	Accumulated earnings and profits at close of yr			
9	Total receipts less than \$250,000?	No		
Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.				
1	Ordinary business income (loss)	35,410,189		
2	Net rental real estate income (loss)			
3a	Other gross rental income (loss)			
3b	Expenses from other rental activities			
3c	Other net rental income (loss)			
4	Interest income	319,441		
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			

Form 1120S Test 10		U.S. Income Tax Return for an S Corporation		2005
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction			
12a	Contributions	150,260		
12b	Investment interest expense			
12c	Section 59(e)(2) expenses – Type			
12c	Section 59(e)(2) expenses – Amount			
12d	Other deductions -Type			
12d	Other deductions	9,099,724	See Attachment 4	
13a	Low-income housing credit (section 42(j)(5))			
13b	Low-income housing credit (other)			
13c	Qualified rehabilitation expenses			
13d	Other rental real estate credits			
13e	Other rental credits			
13f	Credit for alcohol used as fuel			
13g	Other credits and credit recapture			
14a	Name of country or U.S. possession			
14b	Gross income from all sources			
14c	Gross income sourced at shareholder level			
14d	Passive			
14e	Listed categories			
14f	General limitation			
14g	Interest expense			
14h	Other			
14i	Passive			
14j	Listed categories			
14k	General limitation			
14l	Foreign taxes paid			
14m	Foreign taxes accrued			
14n	Reduction in taxes available for credit			
15a	Post-1986 depreciation adjustment			
15b	Adjusted gain or loss			
15c	Depletion			
15d	Oil, gas, and geothermal properties-gross income			
15e	Oil, gas, and geothermal properties-deductions			
15f	Other AMT items			
16a	Tax-exempt interest income			
16b	Other tax-exempt interest income			
16c	Nondeductible expenses			
16d	Property distributions			
16e	Repayment of loans from shareholders			
17a	Investment income	319,441		
17b	Investment expenses			
17c	Dividend distributions paid from accum			

Form 1120S Test 10		U.S. Income Tax Return for an S Corporation				2005
	E&P					
17d	Other items and amounts					
17e	Income/loss reconciliation			26,479,646		
Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal / Attachments
		(a)	(b)	(c)	(d)	
1	Cash		5,480,500		5,921,010	
2a	Trade notes	71,930,887		41,002,012		
2b	Less allowance	872,090	71,058,797	993,893	40,008,119	
3	Inventories		42,121,005		61,004,311	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		582,977,903		164,993,893	Attachment 5
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments		439,992,899		160,067,000	Attachment 6
10a	Bldgs & other deprec assets	334,387,346		528,834,349		
10b	Less accumulated deprec	82,253,997	252,133,349	108,128,046	420,706,303	
11a	Depletable assets					
11b	Less accumulated depletion					
12	Land		50,619,988		50,167,894	
13a	Intangible assets					
13b	Less accum amortization					
14	Other assets		164,183,276		27,731,970	Attachment 7
15	Total assets		1,608,567,717		930,600,500	
16	Accounts payable		54,918,743		68,013,537	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities		1,360,057,720		932,691,230	Attachment 8
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr					
		Beginning of tax year		End of tax year		Write-in / Literal / Attachments

Form 1120S Test 10		U.S. Income Tax Return for an S Corporation			2005
		(a)	(b)	(c)	(d)
21	Other liabilities		357,533,671		77,986,049
22	Capital stock		404,000		404,000
23	Additional paid -in capital		2,123,100		2,123,100
24	Retained earnings		(166,469,517)		(150,617,416)
25	Adjustments to shareholders equity				
26	Less cost of treasury stock				
27	Total liabilities & shareholders equity		1,608,567,717		930,600,500
Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return					
1	Net Income		15,852,101		
2	Income included on Sch K		7,979,829		See Attachment 16
3	Expenses recorded on books				
3a	Depreciation				
3b	Travel & entertainment		2,647,716		See Attachment 17
4	Add lines 1 – 3		26,479,646		
5	Income recorded on books				
5a	Tax-exempt interest				
6	Deductions included on Sch K				
6a	Depreciation				
7	Add lines 5 & 6				
8	Income (loss)		26,479,646		
Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account					
		(a)Accumulated adjustments account	(b) Other adjustments account	(c)Shareholder undistributed taxable income	Write-in / Literal / Attachments
1	Balance at beginning of tax year	(156,210,894)			
2	Ordinary income	35,410,189			
3	Other additions	319,441			
4	Loss from Pg 1, Ln 21				
5	Other reductions	(9,249,984)			
6	Combine lines 1 – 5	(129,731,248)			
7	Distributions other than dividends distributions				
8	Balance at end of TY	(129,731,248)			

Form 4562 Test 10		Depreciation and Amortization		2005				
Name: Pack For You Incorporated								
Business or Activity: Moving Service								
EIN: 11-0000010								
Line Description		Line Amount		Write-in / Literal / Attachments				
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation							
5	Dollar limitation for TY		102,000					
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed		83,850,681					
15	Property subject to sec 168(f)(1) electio							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions		2,519,840					
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recovery period	(e) Convention	(f) Method	(g) Deprec deduct	Write-in / Literal
19a	3-year property							
19b	5-year property		100,300,147	5	HY	200DB	20,060,029	
19c	7-year property		16,206,109	7	HY	200DB	2,315,853	
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							
22	Total						108,746,403	
23	Assets for CY							
Part V Listed Property								

Form 4562 Test 10		Depreciation and Amortization				2005	
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
	Line Description		Line Amount				Write-in / Literal / Attachments
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle avail for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maint written policy prohibits commu?						
38	Maint written policy prohibits pers use						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal
42	Amort of costs during 2004 TY						
43	Amort of costs before 2004 TY						
44	Total						

Form 4797 Test 10		Sales of Business Property		2005
Name: Pack For You Incorporated				
EIN: 11-0000010				
	Line Description	Line Amount	Write-in / Literal / Attachments	
1	Gross receipts fm sales or exchg			
Part I Sales or Exchanges of Property Used in a Trade or Business				
2(a)	Description of property			
2(b)	Date acquired			
2(c)	Date sold			
2(d)	Gross sales price			
2(e)	Depreciation allowed			
2(f)	Cost or other basis			
2(g)	Gain or (loss)			
3	Gain fm F4684			
4	Sec 1231 gain fm F6252			
5	Sec 1231 gain fm F8824			
6	Gain fm casualty or theft			
7	Combine lines 2 to 6			
8	Nonrecaptured net sec 1231 loss			
9	Subtract line 8 from line 7			
Part II Ordinary Gains and Losses				
10(a)	Description of property	HP Color Printer		
10(b)	Date acquired	04/01/05		
10(c)	Date sold	01/30/06		
10(d)	Gross sales price	13,000		
10(e)	Depreciation allowed	1,000		
10(f)	Cost or other basis	16,000		
10(g)	Gain or loss	(2,000)		
11	Loss fm line 7			
12	Gain fm line 7			
13	Gain fm line 31			
14	Net gain F4684			
15	Ordinary gain F6252			
16	Ordinary gain F8824			
17	Combine lines 10 to 16	(2,000)		
18a	Part of loss F4684			
18b	Redetermined gain or (loss) on line 17			
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255				
19(a)	Description of property			
19(b)	Date acquired			
19(c)	Date sold			
20	Gross sales price			
21	Cost or other basis			
22	Depreciation allowed			
23	Adjusted basis			
24	Total gain			
25a	Depreciation allowed			
25b	Smaller of lines 24 and 25a			
26a	Additional depreciation after 1975			
26b	Applicable %			
26c	Subtract line 26a from line 24			

Form 4797 Test 10		Sales of Business Property		2005
26d	Additional depreciation after 1969			
	Line Description	Line Amount	Write-in / Literal / Attachments	
26e	Smaller of lines 26c and 26c			
26f	Sec 291 amount			
26g	Add lines 26b,26e and 26f			
27a	Soil, water, land			
27b	Line 27 multiplied by applicable %			
27c	Smaller of lines 24 and 27b			
28a	Intangible drilling			
28b	Smaller of lines 24 and 28a			
29a	Applicable % of payment excluded			
29b	Smaller of lines 24 and 29a			
30	Total gain all property			
31	Add property columns A – D			
32	Subtract line 31 from line 30			
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)				
33(a)	Sec 179 expn ded – Sec 179			
33(b)	Sec 179 expn ded – Sec 280F(b)			
34(a)	Recomputed deprc – Sec 179			
34(b)	Recomputed deprc- Sec280F(b)			
35(a)	Recapture amount – Sec 179			
35(b)	Recapture amount – Sec 280F(b)			

Form 8865 Test 10		Return of U.S. Persons with Respect to Certain Foreign Partnerships		2005
Tax year beginning 04/01 , 2005, ending 03/31 , 2006				
Name: Pack For You Incorporated				
EIN: 11-0000010				
Address:				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
A	Category of filer	1 is checked		
B	Filer's TY beginning and ending	04/01/2004 03/31/2005		
C	Filer's share of liabilities – Nonrecourse			
C	Filer's share of liabilities – Qualified nonrecourse	4,800,000		
C	Filer's share of liabilities - Other			
D	Name, Address, EIN			
E(1)	Name	Ralph R. Lift		
E(2)	Address	56 Any Street, Anytown, VA 22195		
E(3)	Identifying number	999-06-0013		
E(4)	Check applicable box	Category 1 is checked		
F1	Name and address of foreign partnership	Hank R. Truck 1 Foreign Plaza AnyProvince, Japan		
F2	EIN if any			
F3	Country under laws organized			
F4	Date of organization	08/30/1966		
F5	Principal place of business	JA		
F6	Principal business activity code	488990		
F7	Principal business activity	Freight Company		
F8a	Functional currency	Japanese Yen		
F8b	Exchange rate	.7990		
G1	Name, Address, EIN			
G2	Foreign partnership must file			
G3	Name, address of foreign agent			
G4	Name, address of person w/ custody of books and location			
G5	Special allocation made	No is checked		
G6	Number of F8858	1		
G7	How is partnership classified	Partnership		
G8	Owned separate units	No is checked		
G9	Meet both requirements	No is checked		
Preparer's SSN or PTIN: 999-06-007				
Preparer Firm's name/address: Electronic Tax Filers, Inc				
Preparer's EIN: 11-0000011				
Preparer's Phone no.: 512-555-1212				
Schedule A Constructive Ownership of Partnership Interest				
	Check boxes that apply (a, b)	Checkbox "a" is checked		
	Name			
	Address			
	Identifying number			
	Foreign person			
	Direct partner			

Form 8865 Test 10		Return of U.S. Persons with Respect to Certain Foreign Partnerships		2005
Schedule A-1 Certain Partners of Foreign Partnership				
	Name			
	Address			
	Identifying number			
	Foreign person		No is checked	
Schedule A-2 Affiliation Schedule				
	Name			
	Address			
	EIN			
	Total ordinary income			
	Foreign partnership			
Schedule B				
1a	Gross receipts		1,700,722	
1b	Less return and allowances			
1c	Net gross receipts or sales		1,700,722	
2	Cost of good sold			
3	Gross profit		1,700,722	
4	Ordinary income			
5	Net farm profit			
6	Net gain (loss)			
7	Other income		12,900	See Attachment 10
8	Total income		1,713,622	
9	Salaries and wages			
10	Guaranteed payments to prtncs			
11	Repairs and maintenance		14,013,622	
12	Bad debts			
13	Rent			
14	Taxes and licenses			
15	Interest			
16a	Depreciation			
16b	Less depreciation			
16c	Net depreciation			
17	Depletion			
18	Retirement plans			
19	Employee benefits programs			
20	Other deductions			
21	Total deductions		14,013,622	
22	Ordinary business income		(12,300,000)	
Schedule D Capital Gains and Losses				
Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less				
1(a)	Description of property			
1(b)	Date acquired			
1(c)	Date sold			
1(d)	Sales price			
1(e)	Cost or other basis			
1(f)	Gain or loss			
2	Short-term capital gain fm F6252			
3	Short-term capital gain fm F8824			
4	Prntshp share of short-term gain			
5	Net short-term gain			
Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year				

Form 8865 Test 10		Return of U.S. Persons with Respect to Certain Foreign Partnerships	2005
6(a)	Description of property		
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss		
7	Long-term capital gain fm F6252		
8	Long-term capital gain fm F8824		
9	Prntshp share of long-term gain		
10	Capital gain distribution		
11	Net long-term gain		
Schedule K Partners Distributive Share Items			
	Line Description	Line Amount / Information	Write-in / Literal
1	Ordinary business income (loss)	(12,300,000)	
2	Net rental real estate income		
3a	Other gross rental income (loss)		
3b	Expenses fm other rent activities		
3c	Other net rental income (loss)		
4	Guaranteed payments		
5	Interest income	12,900	
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain		
9a	Net long-term capital gain		
9b	Collectibles		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain		
11	Other income		
12	Sec 179 deduction		
13a	Contributions		
13b	Investment income exp		
13c1	Sec 59(e) type		
13c2	Sec 59(e) amount		
13d	Other deductibles		
14a	Net earnings		
14b	Gross farm income		
14c	Gross non farm income		
15a	Low-income housing credit		
15b	Low-income other		
15c	Qualified rehab expenditures		
15d	Other rental real estate credit		
15e	Other rental credits		
15f	Other credits and recapture		
16a	Name of country		
16b	Gross income all sources		
16c	Gross income sources		
16d	Passive		
16e	Listed categories		
16f	General limitation		
16g	Interest expense		

Form 8865 Test 10		Return of U.S. Persons with Respect to Certain Foreign Partnerships			2005	
16h	Other					
16i	Passive					
16j	Listed categories					
16k	General limitation					
16l	Total foreign tax					
16m	Reduction in taxes					
16n	Other foreign tax					
17a	Post-1986 depreciation					
17b	Adjusted gain/loss					
17c	Depletion					
17d	Oil, gas and geothermal - gross					
17e	Oil, gas and geothermal - ded					
17f	Other AMT items					
18a	Tax-exempt income					
18b	Other tax-exempt income					
18c	Nondeductible expense					
19a	Distribution of cash					
19b	Distribution of other property					
20a	Investment income					
20b	Investment expenses					
20c	Other items and amounts					
Schedule L Balance Sheets per Books (Not required if Q G9, page 1, is answered "Yes.")						
		Beginning of tax year		End of tax year		Write-in / Literal
		(a)	(b)	(c)	(d)	
1	Cash		2,419,805		5,781,372	
2a	Trade notes					
2b	Less allowance					
3	Inventories					
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		1,083,000			Attachment 11
7	Mortgage & real estate loan					
8	Other investments					
9a	Bldgs & other deprec assets					
9b	Less accumulated deprec					
10a	Depletable assts					
10b	Less accumulated depletion					
11	Land					
12a	Intangible assets					
12b	Less accum amortization					

Form 8865 Test 10		Return of U.S. Persons with Respect to Certain Foreign Partnerships			2005	
13	Other assets		2,262,195		3,868,628	Attach 12
14	Total assets		5,765,000		9,664,000	
15	Accounts payable					
16	Mortgages, notes, bonds payable < 1yr					
17	Other current liabilities		3,704,000		3,892,000	Attachment 13
18	All nonrecouse loans					
19	Mortgages, notes, bonds payable > 1yr					
20	Other liabilities		5,610,000		15,521,000	Attach14
21	Prnt Cap stock		(3,549,000)		(9,749,000)	
22	Total liabil/cap		5,765,000		9,664,000	
Schedule M Balance Sheets for Interest Allocation						
	Line Description	Line Amount / Information			Write-in / Literal / Attachments	
1(a)	Total U.S. assets – Beginning	1,608,567,717				
1(b)	Total U.S. assets – End	930,600,500				
2(a)	Passive income cat – Beginning					
2(b)	Listed categories – End					
2(c)	Gen limitation income – Beginning	5,765,000				
2(c)	Gen limitation income – End	99,664,000				
Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return						
1	Net Income	(7,812,000)				
2	Income included on Sch K					
3	Guaranteed payments					
4a	Depreciation					
4b	Travel & entertainment					
4	Expenses recorded on books					
5	Add lines 1 – 4					
6a	Tax-exempt interest					
6	Income recorded on books					
7a	Depreciation					
7	Deductions included on Sch K					
8	Add lines 6 & 7					
9	Income (loss)	(7,812,000)				
Schedule M-2 Analysis of Partners Capital Accounts						
1	Balance at beg of year	(3,549,000)				
2a	Capital contrib. – Cash					
2b	Capital contrib. – Prop					
3	Net Income (loss) per book					
4	Other increases – itemized	1,612,000			See Attachment 18	
5	Add lines 1 – 4	(1,937,000)				
6a	Distributions – Cash					
6b	Distributions – Property	7,812,000				
7	Other decreases – item					
8	Add lines 6 – 7	7,812,000				

Form 8865 Test 10		Return of U.S. Persons with Respect to Certain Foreign Partnerships			2005	
9	Balance at end of year	(9,749,000)				
Schedule N Transactions Between Controlled Foreign Partnership and Partners						
		(a)US person filing return	(b)Domestic corp contrl	(c)Foreign corp controlled	(d)10% direct interest	Write-in/Literal
1	Sales of invent					
2	Sales of pro- perty rights					
3	Comp rcvd for tech,mgmt srvs					
4	Comm rcvd					
5	Rents/royal rcvd					
6	Distribution rcvd					
7	Interest rcvd					
8	Other					
9	Add lines 1 - 9					
10	Prchs of invent					
11	Prch tangible property					
12	Prch prop rights					
13	Comp paid					
14	Comm paid					
15	Rent,royal paid					
16	Distribution pd					
17	Interest paid					
18	Other					
19	Add lines 10-18					
20	Amts borrowed	10,642,318				
21	Amts loaned					

Form Sch O (8865)		Transfer of Property to a Foreign Partnership			2005		
Name of Transferor: Pack For You Incorporated							
EIN: 11-0000010							
Name of Foreign Partnership: Hank R. Truck							
Part I Transfer Reportable Under Section 6038B							
Type of Property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash							
Marketable securities							
Inventory							
Tangible property	08/10/2004	1	9,496	12,000			100
Intangible property							
Other property							
Supplemental Information Required To Be Reported	Caterpillar Heavy Duty Forklift						
Part II Dispositions Reportable Under Section 6038B							
	Line Description	Line Amount	Write-in /Literal				
(a)	Type of property						
(b)	Date of original transfer						
(c)	Date of disposition						
(d)	Manner of disposition						
(e)	Gain recognized by partnership						
(f)	Depreciation recapture recognized by partnership						
(g)	Gain allocated to partner						
(h)	Depreciation recapture allocated to partner						
Part III Any transfer reported under section 904(f)(3) or section 904(f)(5)(F)?							
	Yes or No Checkbox	No is checked					

Sch K-1 (Form 8865) Test 10		Partner's Share of Income, Deductions, Credits, etc.		2005
Calendar year 2005, or tax year beginning 04/1, 2005 ending 03/31, 2006				
	Final K-1			
	Amended K			
Part I Information About the Partnership				
	Line Description	Line Amount	Write-in / Literal / Attachments	
A	Partnership's employer identification number	11-0000022		
B	Partnership's name, address, city, state, and Zip code	Hank R. Truck 1 Foreign Plaza AnyProvince, Japan		
Part II Information About the Partner				
C	Partner's identifying number	11-0000010		
D	Partner's name, address, city, state and ZIP code	Pack & Move Incorporated 40 Any Street Anytown, IA 52544		
E	Partner's share of profit, loss, capital and deductions: Beginning/Ending			
	Profit	100%		
	Loss	100%		
	Capital	100%		
	Deductions	100%		
F	Partner's capital account analysis			
	Beg capital acct			
	Capital contributed			
	Current year increase (decrease)			
	Withdrawals & Distributions			
	Ending capital account			
	Tax basis			
	GAAP			
	Section 704(b) book			
	Other (explain)			
Part III Partner's Share of Current Year Income, Deductions, Credits, or Other Items				
1	Ordinary business income (loss)	(12,300,000)		
2	Net rental real estate income (loss)			
3	Other net rental income (loss)			
4	Guaranteed payments			
5	Interest income	12,900		
6a	Ordinary dividends			
6b	Qualified dividends			
7	Royalties			
8	Net short-term capital gain (loss)			
9a	Net long-term capital gain (loss)			
9b	Collectibles (28%) gain (loss)			
9c	Unrecaptured section 1250 gain			
10	Net section 1231 gain (loss)			
11	Other income (loss)			
12	Section 179 deduction			
13	Other deductions			
14	Self-employment earning (loss)			

Sch K-1 (Form 8865) Test 10		Partner's Share of Income, Deductions, Credits, etc.		2005
	Line Description	Line Amount	Write-in / Literal / Attachments	
15	Credits & credit recapture			
16	Foreign transactions			
17	Alternative minimum tax (AMT) items			
18	Tax-exempt income and nondeductible expenses			
19	Distributions			
20	Other information			

Sch K-1 (Form 1120S) Test 10		Shareholder's Share of Income, Deductions, Credits, etc.		2005
Tax year beginning January 1, 2005 ending December 31, 2005				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
A	Corporation's employer identification number		11-000010	
B	Corporation's name, address, city, state, and Zip code	Pack & Move Incorporated 40 Any Street, Anytown, IA 52544		
C	IRS Center where corporation filed return		OSPC	
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number		999-06-0006	
G	Shareholder's name, address, city, state and ZIP code	Ralph R. Lift RALP 56 Any Street, Anytown, VA 22195		
H	Shareholder's percentage of stock ownership for tax year		100.000	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description	Line Amount		Write-in / Literal / Attachments
1	Ordinary business income (loss)		35,410,189	
2	Net rental real estate income (loss)			
3	Other net rental income (loss)			
4	Interest income		319,441	
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Unrecaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction			
12	Other deductions	A	150,260	
		R	9,099,724	
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items			
16	Items affecting shareholder basis			
17	Other Information	A	319,441	

TEST SCENARIO 1**FORMS REQUIRED:** 7004**HEADER INFO:****Tax Period:** 11/01/2005 – 10/31/2006**Preparer Firm** Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621**PIN Entered by** N/A**Return Type:** 7004**Filer:**
EIN: 11-0000030
Name: RamcFile, Inc.
Name Control: RAMC
Address: 100 Main Street
Downtown, MD 20601**Officer:**
Name: Roger Rabbit
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 703-555-1212
Email Address:
DateSigned: 01/25/06**Tax Year:** 200610**Binary Attachment Count:** 0

Form 7004 Test #1	Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns	TY 2005	
Name: RamcFile, Inc			
Taxpayer identification number: 11-0000030			
Number, street, and room: 101 Main Street			
City or town, State, Zip code: Downtown, MD 20601			
	Line Description	Line Amount / Information	Write-in / Literal
1	Code for type of return for 6-mos ext	25	
2	Org does not have office in US checkbox		
3	Qualify under Sec 1.6081-5 checkbox		
4a	Calendar yr or other year beginning and ending	November 1, 2005 October 31, 2006	
4b	Short TY < 12 months check reason		
5	Corp and com parent of consolidated grp		
6	Tentative total tax	1,000	
7	Total payments and credits	1,000	
8	Balance due. Subtract line 7 from line 6	0	

TEST SCENARIO 2**FORMS REQUIRED:** 7004**ATTACHMENTS:** ConsolidatedGroupMembersSch**HEADER INFO:****Tax Period:** 11/01/2005 – 10/31/2006**Preparer Firm** Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621**PIN Entered by** N/A**Return Type:** 7004**Filer:** **EIN: 11-0000031**
Name: ModeNTech, Inc
Name Control: MODE
Address: 301 New Street
Newtown, ND 58204**Tax Year:** 200610**Binary Attachment Count:** 0**IRS PAYMENT:****RTN:** 012345672
ACCT #: 1234000000
TYPE OF ACCOUNT: Checking
AMOUNT OF PAYMENT: 4,400
REQUESTED PAYMENT DATE: January 16, 2007
TAXPAYER DAYTIME PHONE NUMBER: 512-555-1111

Details for Form 7004**Attachment 1, Form 7004, Line 5, (ConsolidatedGroupMembersSch):**

- a. **Name:** Hottest Communications
Address: 100 Mail Avenue, Uptown, OH 45324
EIN: 11-0000043
- b. **Name:** High-Tech Solutions
Address: 200 Main Street, Anytown, NC 27905
EIN: APPLIED FOR

Form 7004 Test #2	Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns	TY 2005	
Name: ModeNTech, Inc			
Taxpayer identification number: 11-0000031			
Number, street, and room: 301 New Street			
City or town, State, Zip code: Newtown, ND 58204			
	Line Description	Line Amount / Information	Write-in / Literal
1	Code for type of return for 6-mos ext	12	
2	Org does not have office in US checkbox		
3	Qualify under Sec 1.6081-5 checkbox		
4a	Calendar yr or other year beginning and ending	November 1, 2005 October 31, 2006	
4b	Short TY < 12 months check reason		
5	Corp and com parent of consolidated grp	Checkbox checked	Attachment 1
6	Tentative total tax	5,000	
7	Total payments and credits	600	
8	Balance due. Subtract line 7 from line 6	4,400	

TEST SCENARIO 3**FORMS REQUIRED:** 7004**HEADER INFO:****Tax Period:** 08/01/2005 – 07/31/2006**Return Type:** 7004**Filer:**
EIN: 11-0000033
Name: FOREIGNCO Group
Name Control: FORE
Address: 2 Rue Street
Paris City, France**Tax Year:** 200607**Binary Attachment Count:** 0**IRS PAYMENT:** None

Form 7004 Test #3	Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns	TY 2005	
Name: FOREIGNCO Group			
Taxpayer identification number: 11-0000033			
Number, street, and room: 2 Rue Street			
City or town, State, Zip code: Paris City, France			
	Line Description	Line Amount / Information	Write-in / Literal
1	Code for type of return for 6-mos ext	15	
2	Org does not have office in US checkbox		
3	Qualify under Sec 1.6081-5 checkbox	Checkbox checked	
4a	Calendar yr or other year beginning and ending	August 1, 2005 July 31, 2006	
4b	Short TY < 12 months check reason		
5	Corp and com parent of consolidated grp		
6	Tentative total tax	10,000	
7	Total payments and credits	9,000	
8	Balance due. Subtract line 7 from line 6	1,000	